

County of McHenry, Illinois

County Auditor's Quarterly Report

Fiscal Year 2013 – 1st Quarter
For the 3 months ended February 28, 2013



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INTRODUCTORY SECTION

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT
TABLE OF CONTENTS
FISCAL YEAR 2013 - 1ST QUARTER

	<u>Page</u>
Introductory Section	
Table of Contents	i - ii
Letter of Transmittal	iii - ix
Financial Section	
General Fund	
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	1
Schedules of Revenues - Budget and Actual	
By Type, Function, and Object	2 - 4
By Type and Function	5
Schedules of Expenditures - Budget and Actual	
By Function, Department, and Object	6 - 10
By Function and Department	11
By Function and Object	12
By Object	13
Special Revenue Funds	
Schedules of Revenues, Expenditures, and Changes in Fund Balance (Deficit) - Budget and Actual	
General and Administrative	
County Clerk Automation Fund	14
Recorder Automation Fund	15
County Treasurer Automation Fund	16
Treasurer's Passport Services Fund	17
Geographic Information Systems Fund	18
Illinois Municipal Retirement Fund	19
Social Security Fund	20
Insurance Loss Fund	21
Community Development	
HUD Grants Fund	22
Revolving Loan Fund	23
Transportation	
County Highway Fund	24
Motor Fuel Tax Fund	25
Matching Fund	26
County Bridge Fund	27
County Option Motor Fuel Tax Fund	28
RTA Sales Tax Fund	29
Public Safety	
DUI Conviction Fund	30
Coroner's Fund	31
Judiciary and Court Related	
Maintenance and Child Support Collection Fund	32
Law Library Fund	33
Circuit Court Document Storage Fund	34
Probation Service Fee Fund	35
EMDT Fund	36
Circuit Court Automation Fund	37
Illinois Criminal Justice Authority Fund	38
Circuit Court Admin Fund	39
Circuit Clerk Electronic Citation Fund	40
Special Courts Fund	41
State's Attorney Automation Fund	42

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT
TABLE OF CONTENTS
FISCAL YEAR 2013 - 1ST QUARTER

	<u>Page</u>
Special Revenue Funds (Continued)	
Schedules of Revenues, Expenditures, and Changes in Fund Balance (Deficit) -	
Budget and Actual (Continued)	
Public Health and Welfare	
County Mental Health Fund	43
Mental Health Grant Fund	44
Veterans' Assistance Commission Fund	45
Veterans' Assistance Commission Bus Fund	46
Workforce Network Fund	47
Tuberculosis Care and Treatment Fund	48
Animal Shelter Fund	49
Dental Care Clinic Fund	50
Health Scholarship Fund	51
Senior Services Fund	52
Debt Service Funds	
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Series 2006 A Certificate Fund	53
Series 2007 A Certificate Fund	54
Series 2007 B Certificate Fund	55
Series 2008 Certificate Fund	56
Series 2010 A Certificate Fund	57
Series 2010 B Certificate Fund	58
Series 2012 A&B Certificate Fund	59
Capital Project Funds	
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Series 2010A Capital Projects Fund	60
Mental Health Facility Expansion Fund	61
Permanent Funds	
Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	
Working Cash No. 1 Fund	62
Working Cash No. 2 Fund	63
Enterprise Funds	
Schedules of Revenues and Expenditures - Budget and Actual (Budgetary Basis)	
Valley Hi Fund	64
911 Fund	65
Internal Service Fund	
Schedule of Revenues and Expenditures - Budget and Actual (Budgetary Basis)	
Health Insurance Fund	66

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May 28, 2013

To the Citizens, Chairwoman of the Board, and
Members of the Board of McHenry County, Illinois

Ladies and Gentlemen:

We are pleased to present the County Auditor's Quarterly Financial Report for McHenry County (the County) for the first quarter of fiscal year 2013. Illinois State Statutes (Chapter 55, Act 5, Section 3-1005) require the County Auditor to report quarterly to the County Board on the financial operations of the County. This report is provided to fulfill that requirement, as well as to provide timely information in assessing the County's current financial situation to all interested parties. Specifically, actual results of revenues and expenditures are presented to help assess important near-term financial objectives, including if the County is able to meet its short-term financing obligations in a timely manner, if the County's operating inflows are adequate to cover operating outflows, and if the County is financially prepared for contingencies. Additionally, schedules comparing actual expenditures to the appropriation budget are presented to help monitor compliance with the legal requirements of the budget.

The financial schedules included in this report are prepared using the basis of budgeting, which allows for monitoring of compliance with the appropriation budget. Therefore, the basis used for this report differs in various respects from accounting principles generally accepted in the United States of America (GAAP), as established by the Governmental Accounting Standards Board. The County's Comprehensive Annual Financial Report (CAFR) is presented on a GAAP basis. The most current and prior year CAFRs are available on the County's website at <http://www.co.mchenry.il.us/departments/auditor/Pages/annualRpts.aspx>. The financial schedules included in this report are unaudited.

Management of the County has the full responsibility for the completeness and reliability of the information contained in this report. This responsibility is managed through the operation of a comprehensive framework of internal control. Because the cost of internal control should not exceed anticipated benefits, the objective of internal control is to provide reasonable, rather than absolute, assurance that the financial schedules are free of any material misstatements.

First Quarter Review – Fiscal Year 2013

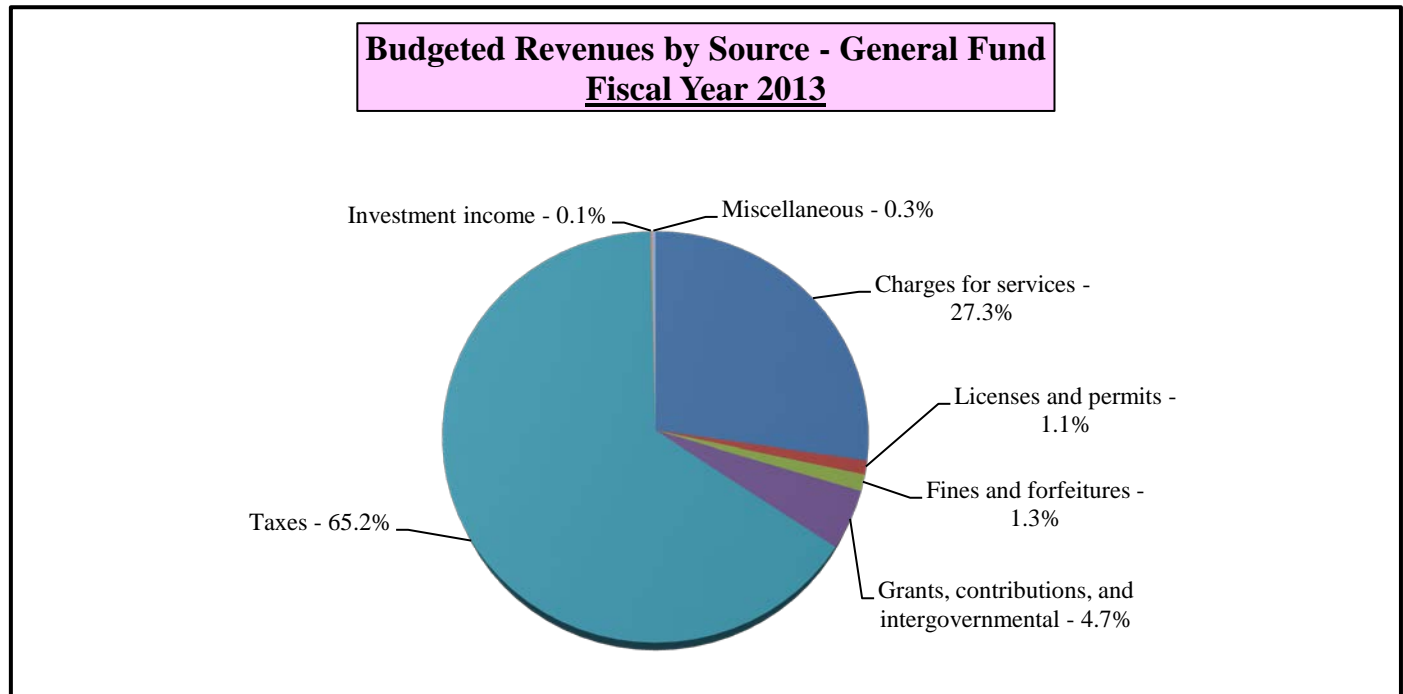
McHenry County's finances show that the County is in a strong financial position, despite the many economic difficulties that persist in the area, especially the unemployment rate and the local housing market. The most recent report from the Illinois Department of Employment Security shows that the unemployment rate in the County was 9.3% as of March 2013. The unemployment rate had been decreasing the past few years, from an average rate of 9.6% in both 2009 and 2010, to 9.4% in 2011, and to 8.4% in 2012. The increase in the unemployment rate to 9.3% in March 2013 speaks to the numerous challenges that still remain on the path to a full economic recovery. In housing, revenues earned from real estate transfer taxes peaked at \$5.0 million in 2005. Since then, revenues decreased for six consecutive years to a low of \$1.1 million in 2011. However, revenues for 2012 increased to \$1.3 million. In 2013, revenue for the first quarter totaled \$0.4 million, which is the highest first quarter total in the past five years.

The County's management remains committed to dealing with the prevailing economic conditions to ensure that the County's financial security and stability will remain strong in both the near-term and long-term future.

The following section highlights key revenues, expenditures, and related budgets for the general fund and other County funds through the first quarter of fiscal year 2013. The purpose of this analysis is to provide current information about the County's near-term and overall financial health.

General Fund – The general fund is the primary operating fund of the County and is used to account for all financial resources that are not required to be accounted for in another fund.

Revenues - The following chart shows budgeted General Fund revenues for fiscal year 2013:



The following table presents a comparison of actual revenues through the first quarter of fiscal year 2013 to the same period for fiscal year 2012, along with the annual budgets.

Revenue Category	1st Qtr FY2013 Revenues	1st Qtr FY2012 Revenues	Difference 1st Qtr FY13 - FY12	FY2013 Annual Budget	FY2012 Annual Budget
Charges for services	\$ 4,494,025	\$ 4,882,622	\$ (388,597)	\$ 23,332,094	\$ 24,355,470
Licenses and permits	98,905	108,131	(9,226)	943,000	973,000
Fines and forfeitures	206,466	271,029	(64,563)	1,146,500	1,211,500
Grants, contributions, and intergovernmental	85,878	646,723	(560,845)	3,997,253	3,666,475
Taxes	4,430,318	4,257,189	173,129	55,639,033	53,466,000
Investment income	24,712	26,839	(2,127)	99,075	111,600
Miscellaneous	8,911	13,762	(4,851)	289,700	321,500
Total Revenues	\$ 9,349,215	\$10,206,295	\$ (857,080)	\$85,446,655	\$84,105,545

The largest two components of general fund revenues are taxes, which represent 65.2% of budgeted revenues, and charges for services, which represents 27.3% of budgeted revenues. Together, the two categories represent 92.5% of budgeted general fund revenues for fiscal year 2013. Since these two revenue sources are the most significant to the general fund, the following section will focus only on these two categories.

The following table presents a comparison of actual tax revenues through the first quarter of fiscal year 2013 to the same period for fiscal year 2012, along with the annual budgets.

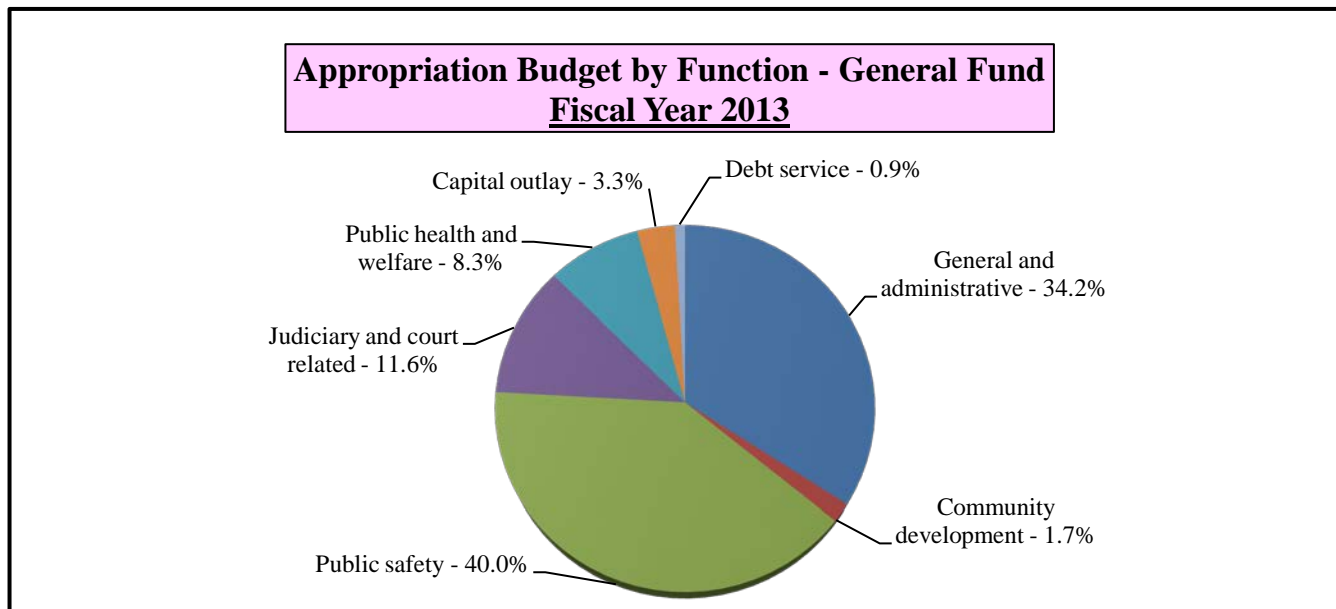
Type of Tax Revenue	1st Qtr FY2013 Revenues	1st Qtr FY2012 Revenues	Difference 1st Qtr FY13 - FY12	FY2013 Annual Budget	FY2012 Annual Budget
Property taxes	\$ -	\$ -	\$ -	\$ 37,880,000	\$ 36,405,000
Sales taxes	2,105,432	2,130,809	(25,377)	8,744,543	8,461,000
State income taxes	1,494,778	1,385,513	109,265	6,000,000	5,625,000
Local use tax	281,422	263,690	17,732	1,009,490	1,000,000
Personal property replacement tax	131,885	115,364	16,521	710,000	625,000
Inheritance tax	-	64,182	(64,182)	-	50,000
Off track betting	11,975	14,316	(2,341)	95,000	100,000
Tax transfer stamps	404,826	283,315	121,511	1,200,000	1,200,000
Total Tax Revenues	\$ 4,430,318	\$ 4,257,189	\$ 173,129	\$55,639,033	\$53,466,000

The largest component of taxes is property taxes, which represents 68.1% of budgeted tax revenue for fiscal year 2013. The increase in the budget for property taxes is due to an increase in the annual tax levy from \$37.0 million for fiscal year 2012 to \$37.9 million for fiscal year 2013. Since the two annual property tax installments are due in June and September, the County received no property tax revenue during the first quarter of either fiscal year. The next two largest components of taxes are sales taxes and state income taxes, which represent a combined 26.5% of budgeted tax revenue for fiscal year 2013. Sales taxes and state income taxes increased from \$3.5 million through the first quarter of fiscal year 2012 to \$3.6 million through the first quarter of fiscal year 2013; an increase of \$0.1 million or 2.9%. The small increase in these categories show an improvement in household income and spending.

Also noteworthy is the elimination of the County's share of the state inheritance tax as of July 1, 2012. Previous to that date, the County Treasurer collected and remitted all inheritance taxes owed to the state. Under the old arrangement, the County received a small percentage of inheritance taxes from the state. As of July 1, 2012, the state began collecting all inheritance taxes directly from estates. As a result, the County will no longer receive a share of inheritances taxes from the state.

The charges for services category decreased from \$4.9 million through the first quarter of fiscal year 2012 to \$4.5 million through the first quarter of fiscal year 2013; a decrease of \$0.4 million or 8.2%. One item experienced a significant decrease that was responsible for the overall decrease in the charges for services category. Jail space rental decreased from \$2.7 million through the first quarter of fiscal year 2012 to \$2.3 million through the first quarter of fiscal year 2013; a decrease of \$0.4 million or 14.8%. The decrease in revenue is due to fluctuation in the number of federal detainees that the County housed for the US Immigration and Customs Enforcement.

Expenditures - The following chart shows the General Fund appropriation budget for fiscal year 2013:



The following table presents a comparison of actual expenditures through the first quarter of fiscal year 2013 to the same period for fiscal year 2012, along with the annual budgets.

Expenditure Category	1st Qtr FY2013 Expenditures	1st Qtr FY2012 Expenditures	Difference 1st Qtr FY13 - FY12	FY2013 Annual Budget	FY2012 Annual Budget
General and administrative	\$ 5,471,096	\$ 4,429,837	\$ 1,041,259	\$ 29,065,360	\$ 29,345,886
Community development	331,186	345,793	(14,607)	1,404,142	1,531,222
Public safety	7,969,547	7,283,460	686,087	34,026,984	33,109,335
Judiciary and court related	2,183,496	2,147,447	36,049	9,819,184	9,766,384
Public health and welfare	1,410,804	1,283,528	127,276	7,083,648	6,868,287
Capital outlay	622,431	311,116	311,315	2,829,969	1,337,837
Debt service	25,021	189,921	(164,900)	748,463	1,040,224
Total Expenditures	\$ 18,013,581	\$ 15,991,102	\$ 2,022,479	\$ 84,977,750	\$ 82,999,175

Overall, the annual budget increased from \$83.0 million for fiscal year 2012 to \$85.0 million for fiscal year 2013; an increase of \$2.0 million or 2.4%. Actual expenditures increased from \$16.0 million through the first quarter of fiscal year 2012 to \$18.0 million through the first quarter of fiscal year 2013; an increase of \$2.0 million or 12.5%.

Besides capital outlay and debt service, which can vary significantly from year to year based on the need to purchase or finance new capital equipment, actual expenditures through the first quarter of fiscal year 2013 totaled \$17.4 million, compared to the annual budget of \$85.0 million. Therefore, actual expenditures through the first quarter of fiscal year 2013 represents 20.5% of the annual budget, which is well below the 25% threshold that is generally anticipated to be expended through the first quarter. The County has continued to control costs throughout the economic downturn, as is demonstrated by the budget control through the first quarter of fiscal year 2013.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – general fund on pages 1-13.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than for capital projects or debt service) that are restricted or committed to expenditure for specific purposes.

The County has 39 special revenue funds which vary in function (general and administrative, community development, transportation, public safety, judiciary and court related, or public health and welfare), which account for a wide variety of activities and vary in significance and purpose.

Following is a summary of activity through the first quarter of fiscal year 2013 for each special revenue fund:

Special Revenue Fund	1st Qtr FY2013 Revenues	1st Qtr FY2013 Expenditures	Net Other Financing Sources (Uses)	Fund Balance (Deficit) at February 28, 2013
County Clerk Automation Fund	2,756	-	-	83,541
Recorder Automation Fund	228,740	73,880	-	1,815,239
County Treasurer Automation Fund	5,020	866	-	349,483
Treasurer's Passport Services Fund	25,720	12,954	-	210,815
Geographic Information Systems Fund	248,134	124,111	-	1,883,121
Illinois Municipal Retirement Fund	24,382	1,564,896	-	(932,139)
Social Security Fund	714	871,709	-	1,391,784
Insurance Loss Fund	476	1,222,401	-	13,614,299
HUD Grants Fund	604,781	561,144	-	43,637
Revolving Loan Fund	9,236	-	-	1,694,891
County Highway Fund	168,614	2,650,661	-	3,505,367
Motor Fuel Tax Fund	1,125,854	4,215	-	16,845,290
Matching Fund	7,555	393,814	-	13,860,466
County Bridge Fund	1,973	131,783	-	5,182,523
County Option Motor Fuel Tax Fund	1,021,392	233,489	-	13,957,943
RTA Sales Tax Fund	2,219,351	-	(5,684,150)	11,687,811
DUI Conviction Fund	5,428	-	-	73,821
Coroner's Fund	11,665	557	-	27,880
Maintenance and Child Support Collection Fund	31,312	39,953	-	176,558
Law Library Fund	61,290	65,048	-	427,159
Circuit Court Document Storage Fund	157,393	125,717	-	(448,147)
Probation Service Fee Fund	68,405	101,147	-	766,288
EMDT Fund	5,586	-	-	40,083
Circuit Court Automation Fund	160,704	86,593	-	(50,503)
Illinois Criminal Justice Authority Fund	27,803	25,932	-	3,012
Circuit Court Admin Fund	19,821	13,762	-	162,685
Circuit Clerk Electronic Citation Fund	10,063	-	-	48,468
Special Courts Fund	103,608	110,641	-	557,919
State's Attorney Automation Fund	6,388	-	-	13,706
County Mental Health Fund	70,438	1,365,964	(336,574)	5,459,165
Mental Health Grant Fund	24	-	-	31,816
Veteran's Assistance Commission Fund	-	88,423	-	729,281
Veteran's Assistance Commission Bus Fund	2	-	-	6,329
Workforce Network Fund	427,953	416,112	-	395,258
Tuberculosis Care and Treatment Fund	2,273	70,463	-	603,054
Animal Shelter Fund	195	-	-	23,891
Dental Care Clinic Fund	152,328	128,173	-	464,645
Health Scholarship Fund	3	-	-	6,296
Senior Services Fund	1,067	112,067	-	2,676,133

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – special revenue funds on pages 14-52.

Debt Service Funds - Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

The County's debt service funds are used to account for the payment of outstanding debt certificate principal and interest. Debt service payments are made according to the payment schedule for each debt certificate issuance. Accordingly, the most appropriate comparison of budget to actual for debt service is at year-end. Detailed information about the County's debt certificate issuances, including the outstanding balances, interest rates, and repayment schedules, are included in the notes to financial statements section of the County's CAFR, which is available on the County's website at <http://www.co.mchenry.il.us/departments/auditor/Pages/annualRpts.aspx>.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – debt service funds on pages 53-59.

Capital Project Funds - Capital project funds are used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The County has two capital project funds to report for fiscal year 2013, the Series 2010A Capital Projects Fund and the Mental Health Facility Expansion Fund. The Series 2010A Capital Projects Fund is for a variety of projects, including construction of a new archive facility, the purchase of a new local area network, a courtroom build-out, and the purchase of a new storage area network. The Mental Health Facility Expansion Fund is to account for the expansion of the County mental health facility. The two-story addition to the existing facility provides needed space for existing staff and programs and allows agencies and groups to have spaces to meet. Both capital project funds are expected to be closed out by the end of fiscal year 2013.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – capital project funds on pages 60-61.

Permanent Funds - Permanent funds are used to report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the County's programs.

The County's two permanent funds are the Working Cash I Fund and the Working Cash II Fund. The activity of the funds consists of investment income that is earned throughout the year on restricted investments. At the end of each fiscal year, the earned investment income is transferred to the general fund to support basic County functions. Through the first quarter of fiscal year 2013, the working cash funds have earned \$297 of investment income.

See schedules of revenues, expenditures, and changes in fund balance – budget and actual – permanent funds on pages 62-63.

Enterprise Funds - Enterprise funds are used to report an activity for which a fee is charged to external users for goods or services.

The County's two enterprise funds are the Valley Hi Fund and the 911 Fund. These two activities are setup as enterprise funds since the costs of running the programs are supported primarily by charges for services, which are paid by the external users of the programs. In addition to charges for services, the Valley Hi Fund also receives property taxes, based on a referendum that was passed by the voters of the County. The budget for property taxes for fiscal year 2013 is \$5.3 million. Actual property taxes collected through the first quarter of fiscal year 2013 is \$0. As discussed previously, the County typically begins receiving property tax distributions in June.

See schedules of revenues and expenditures – budget and actual (budgetary basis) – enterprise funds on pages 64-65.

Internal Service Fund - Internal service funds are used to report any activity that provides goods or services to other funds of the County, on a cost-reimbursement basis.

The County's only internal service fund is the Health Insurance Fund, which is used to account for medical, dental, and prescription insurance premiums and claims for employees and retirees. The fund has total budgeted revenue of \$19.2 million, which is almost entirely from charges for services from other County funds. Through the first quarter of fiscal year 2013, actual expenditures were \$4.2 million, which represents 21.8% of the budget of \$19.3 million. Since the County is self-insured for health insurance claims, the Health Insurance Fund is required to calculate a reserve at the end of the fiscal year for claims incurred but not reported. Because this reserve is booked only at year-end, interim data for expenditures does not always compare easily with the budget throughout the year. Therefore, the most appropriate comparison of budget to actual is at year-end.

See schedule of revenues and expenditures – budget and actual (budgetary basis) – internal service fund on page 66.

Questions, Comments, and Conclusion

Users of this quarterly financial report are encouraged to contact the Auditor's Office with any comments or questions concerning this report, which is also available in electronic format on the County's website at <http://www.co.mchenry.il.us/departments/auditor/Pages/quarterlyRpts.aspx>. Please feel free to contact me at my office - 815.334.4204, by email - auditor@co.mchenry.il.us, or by stopping in at my office in the Administration Building - Room 105.

Sincerely,

Pamela Palmer

McHenry County Auditor

FINANCIAL SECTION

GENERAL FUND

The general fund is the primary operating fund of the County and is used to account for all financial resources that are not required to be accounted for in another fund.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
For the Three Months Ended February 28, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	\$ 23,332,094	\$ 23,332,094	\$ 4,494,025	\$ (18,838,069)	
Licenses and permits	943,000	943,000	98,905	(844,095)	
Fines and forfeitures	1,146,500	1,146,500	206,466	(940,034)	
Grants, contributions, and intergovernmental	3,940,154	3,997,253	85,878	(3,911,375)	
Taxes	55,639,033	55,639,033	4,430,318	(51,208,715)	
Investment income	99,075	99,075	24,712	(74,363)	
Miscellaneous	289,700	289,700	8,911	(280,789)	
Total Revenues	<u>85,389,556</u>	<u>85,446,655</u>	<u>9,349,215</u>	<u>(76,097,440)</u>	
EXPENDITURES					
Current					
General and administrative	28,889,289	29,065,360	5,471,096	23,594,264	\$ 2,076,530
Community development	1,344,492	1,404,142	331,186	1,072,956	94,835
Public safety	33,838,528	34,026,984	7,969,547	26,057,437	2,922,924
Judiciary and court related	9,816,079	9,819,184	2,183,496	7,635,688	202,143
Public health and welfare	7,067,826	7,083,648	1,410,804	5,672,844	71,309
Capital outlay	1,052,339	2,829,969	622,431	2,207,538	1,348,941
Debt service					
Principal retirement	703,294	703,294	22,763	680,531	634,353
Interest and fiscal charges	45,169	45,169	2,258	42,911	44,969
Total Expenditures	<u>82,757,016</u>	<u>84,977,750</u>	<u>18,013,581</u>	<u>66,964,169</u>	<u>\$ 7,396,004</u>
Excess (deficiency) of revenues over expenditures	<u>2,632,540</u>	<u>468,905</u>	<u>(8,664,366)</u>	<u>(9,133,271)</u>	
OTHER FINANCING SOURCES (USES)					
Transfers in	60,354	60,354	50,000	(10,354)	
Transfers out	(4,488,691)	(4,488,691)	(4,133,372)	355,319	
Total Other Financing Sources (Uses)	<u>(4,428,337)</u>	<u>(4,428,337)</u>	<u>(4,083,372)</u>	<u>344,965</u>	
Net Change in Fund Balance	<u>\$ (1,795,797)</u>	<u>\$ (3,959,432)</u>	<u>(12,747,738)</u>	<u>\$ (8,788,306)</u>	
Fund Balance - Beginning of Period			<u>53,224,220</u>		
Fund Balance - End of Period			<u>\$ 40,476,482</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Three Months Ended February 28, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES				
General and Administrative				
County clerk fees	\$ 190,000	\$ 190,000	\$ 43,729	\$ (146,271)
Tax redemption fees	180,000	180,000	39,850	(140,150)
Recording fees	1,200,000	1,200,000	335,249	(864,751)
Penalties/fees on delinquent taxes	1,900,000	1,900,000	-	(1,900,000)
Cable television franchise fees	500,000	500,000	133,065	(366,935)
Assessor's salary reimbursement	54,371	54,371	12,875	(41,496)
Other fees and charges	29,525	29,525	2,154	(27,371)
Community Development				
Subdivision review fees	5,000	5,000	5,502	502
Flood plain investigation fees	60,000	60,000	10,292	(49,708)
Maps and publications fees	1,000	1,000	204	(796)
Solid waste tipping fees	21,000	21,000	7,540	(13,460)
Other fees and charges	11,500	11,500	3,366	(8,134)
Public Safety				
Sheriff fees - circuit court	400,000	400,000	76,242	(323,758)
Sheriff fees - photocopies	5,000	5,000	1,842	(3,158)
Sheriff fees - foreign courts	48,000	48,000	9,171	(38,829)
Foreclosures	45,000	45,000	71,548	26,548
Court security fees	765,000	765,000	157,755	(607,245)
Jail space rental	10,800,000	10,800,000	2,323,471	(8,476,529)
Payphones	200,000	200,000	27,053	(172,947)
Dispatching fees	200,000	200,000	-	(200,000)
Squad car replacement fee	32,000	32,000	5,494	(26,506)
Sheriff salary reimbursement	-	-	32,769	32,769
Other fees and charges	47,250	47,250	15,427	(31,823)
Judiciary and Court Related				
10% bond earnings	395,000	395,000	74,294	(320,706)
Circuit clerk fees	3,640,000	3,640,000	759,375	(2,880,625)
County court fees	230,000	230,000	46,626	(183,374)
Court services salary reimbursements	620,768	620,768	429	(620,339)
State's attorney salary reimbursement	150,000	150,000	48,226	(101,774)
State's attorney fees	110,000	110,000	20,242	(89,758)
Public aid	30,000	30,000	-	(30,000)
Periodic imprisonment fees	15,000	15,000	3,342	(11,658)
Public defender salary reimbursement	99,955	99,955	24,974	(74,981)
Public defenders fees	80,000	80,000	12,020	(67,980)
Other fees and charges	37,100	37,100	7,400	(29,700)

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Three Months Ended February 28, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES (Continued)				
Public Health and Welfare				
Animal control tags	\$ 632,000	\$ 632,000	\$ 95,874	\$ (536,126)
Veterinary fees	60,000	60,000	13,408	(46,592)
Nursing fees	96,000	96,000	11,966	(84,034)
Health review fees	5,000	5,000	750	(4,250)
Health promotion	17,500	17,500	3,810	(13,690)
Vital record fees	58,000	58,000	11,871	(46,129)
Subdivision review fees	4,000	4,000	3,302	(698)
Medicare	35,000	35,000	635	(34,365)
Public aid	150,000	150,000	13,208	(136,792)
Private pay	10,000	10,000	-	(10,000)
Vision and hearing fees	50,000	50,000	13,895	(36,105)
Other fees and charges	112,125	112,125	13,780	(98,345)
Total Charges for Services	23,332,094	23,332,094	4,494,025	(18,838,069)
LICENSES AND PERMITS				
General and Administrative				
Liquor licenses	105,000	105,000	10,625	(94,375)
Amusement licenses	11,000	11,000	1,353	(9,647)
Community Development				
Building permits	210,000	210,000	40,475	(169,525)
Zoning permits	70,000	70,000	23,259	(46,741)
Public Health and Welfare				
Septic and well permits	85,000	85,000	16,450	(68,550)
Health licenses	450,000	450,000	4,793	(445,207)
Hauler license fees	12,000	12,000	1,950	(10,050)
Total Licenses and Permits	943,000	943,000	98,905	(844,095)
FINES AND FORFEITURES				
Community Development				
Planning fines	10,000	10,000	975	(9,025)
Judiciary and Court Related				
Fines and bond forfeitures	1,002,500	1,002,500	181,148	(821,352)
County drug fines	95,000	95,000	18,528	(76,472)
Public Health and Welfare				
Veterinary fines	39,000	39,000	5,815	(33,185)
Total Fines and Forfeitures	1,146,500	1,146,500	206,466	(940,034)

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE, FUNCTION, AND OBJECT
GENERAL FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL				
General and Administrative				
Election-related grants	\$ 115,000	\$ 115,000	\$ -	\$ (115,000)
Public Safety				
Sheriff's Office - grants	138,886	186,755	8,176	(178,579)
Emergency Management - grants	86,878	96,108	1,387	(94,721)
Judiciary and Court Related				
Dependent children/parent reimbursements	30,000	30,000	8,099	(21,901)
State's Attorney - grants	23,535	23,535	-	(23,535)
Court Administration - grants	9,500	9,500	-	(9,500)
Public Health and Welfare				
Health Department grants -				
Nursing	2,836,567	2,836,567	62,217	(2,774,350)
Environmental	146,488	146,488	999	(145,489)
Administration	53,300	53,300	5,000	(48,300)
IDPH vaccines	500,000	500,000	-	(500,000)
Total Grants, Contributions, and Intergovernmental	<u>3,940,154</u>	<u>3,997,253</u>	<u>85,878</u>	<u>(3,911,375)</u>
TAXES				
Property taxes	37,880,000	37,880,000	-	(37,880,000)
Sales taxes	8,744,543	8,744,543	2,105,432	(6,639,111)
State income taxes	6,000,000	6,000,000	1,494,778	(4,505,222)
Local use tax	1,009,490	1,009,490	281,422	(728,068)
Personal property replacement tax	710,000	710,000	131,885	(578,115)
Off track betting	95,000	95,000	11,975	(83,025)
Tax transfer stamps	1,200,000	1,200,000	404,826	(795,174)
Total Taxes	<u>55,639,033</u>	<u>55,639,033</u>	<u>4,430,318</u>	<u>(51,208,715)</u>
INVESTMENT INCOME	<u>99,075</u>	<u>99,075</u>	<u>24,712</u>	<u>(74,363)</u>
MISCELLANEOUS				
Tax sale indemnity proceeds	235,000	235,000	-	(235,000)
Proceeds from sale of capital assets	40,000	40,000	-	(40,000)
Other income	14,700	14,700	8,911	(5,789)
Total Miscellaneous	<u>289,700</u>	<u>289,700</u>	<u>8,911</u>	<u>(280,789)</u>
TOTAL REVENUES	<u>\$ 85,389,556</u>	<u>\$ 85,446,655</u>	<u>\$ 9,349,215</u>	<u>\$ (76,097,440)</u>

(Concluded)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY TYPE AND FUNCTION
GENERAL FUND
For the Three Months Ended February 28, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
CHARGES FOR SERVICES				
General and Administrative	\$ 4,053,896	\$ 4,053,896	\$ 566,922	\$ (3,486,974)
Community Development	98,500	98,500	26,904	(71,596)
Public Safety	12,542,250	12,542,250	2,720,772	(9,821,478)
Judiciary and Court Related	5,407,823	5,407,823	996,928	(4,410,895)
Public Health and Welfare	1,229,625	1,229,625	182,499	(1,047,126)
Total Charges for Services	23,332,094	23,332,094	4,494,025	(18,838,069)
LICENSES AND PERMITS				
General and Administrative	116,000	116,000	11,978	(104,022)
Community Development	280,000	280,000	63,734	(216,266)
Public Health and Welfare	547,000	547,000	23,193	(523,807)
Total Licenses and Permits	943,000	943,000	98,905	(844,095)
FINES AND FORFEITURES				
Community Development	10,000	10,000	975	(9,025)
Judiciary and Court Related	1,097,500	1,097,500	199,676	(897,824)
Public Health and Welfare	39,000	39,000	5,815	(33,185)
Total Fines and Forfeitures	1,146,500	1,146,500	206,466	(940,034)
GRANTS, CONTRIBUTIONS, AND INTERGOVERNMENTAL				
General and Administrative	115,000	115,000	-	(115,000)
Public Safety	225,764	282,863	9,563	(273,300)
Judiciary and Court Related	63,035	63,035	8,099	(54,936)
Public Health and Welfare	3,536,355	3,536,355	68,216	(3,468,139)
Total Grants, Contributions, and Intergovernmental	3,940,154	3,997,253	85,878	(3,911,375)
TAXES	55,639,033	55,639,033	4,430,318	(51,208,715)
INVESTMENT INCOME	99,075	99,075	24,712	(74,363)
MISCELLANEOUS	289,700	289,700	8,911	(280,789)
TOTAL REVENUES	\$ 85,389,556	\$ 85,446,655	\$ 9,349,215	\$ (76,097,440)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Three Months Ended February 28, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration					
Personnel services	\$ 547,517	\$ 547,517	\$ 130,098	\$ 417,419	\$ -
Contractual services	145,300	145,300	40,061	105,239	92,791
Commodities	17,950	17,950	1,839	16,111	-
Total	710,767	710,767	171,998	538,769	92,791
Auditor					
Personnel services	367,248	367,248	86,774	280,474	-
Contractual services	6,900	6,900	1,613	5,287	-
Commodities	11,049	15,049	1,241	13,808	4,000
Total	385,197	389,197	89,628	299,569	4,000
County Board and Liquor Commission					
Personnel services	622,914	622,914	143,947	478,967	-
Contractual services	70,632	70,632	15,120	55,512	-
Commodities	32,000	32,000	4,567	27,433	235
Total	725,546	725,546	163,634	561,912	235
County Clerk					
Personnel services	424,152	424,152	100,930	323,222	-
Contractual services	7,050	7,050	994	6,056	-
Commodities	9,100	9,100	1,248	7,852	-
Total	440,302	440,302	103,172	337,130	-
County Clerk - Elections					
Personnel services	577,094	577,094	77,923	499,171	-
Contractual services	236,700	236,700	11,105	225,595	-
Commodities	257,500	257,500	29,095	228,405	-
Total	1,071,294	1,071,294	118,123	953,171	-
Educational Service Region					
Personnel services	173,611	173,611	42,731	130,880	-
Contractual services	10,650	10,650	1,349	9,301	-
Commodities	14,150	14,150	1,275	12,875	-
Total	198,411	198,411	45,355	153,056	-

(Continued)

County of McHenry, Illinois

COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT GENERAL FUND For the Three Months Ended February 28, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE (Continued)					
Facilities Management					
Personnel services	\$ 1,117,224	\$ 1,117,224	\$ 271,010	\$ 846,214	\$ -
Contractual services	1,677,273	1,708,550	297,483	1,411,067	176,222
Commodities	<u>136,556</u>	<u>174,922</u>	<u>38,918</u>	<u>136,004</u>	<u>54,930</u>
Total	<u>2,931,053</u>	<u>3,000,696</u>	<u>607,411</u>	<u>2,393,285</u>	<u>231,152</u>
Human Resources					
Personnel services	265,652	265,652	58,249	207,403	-
Contractual services	264,130	279,755	62,105	217,650	55,497
Commodities	<u>6,250</u>	<u>6,250</u>	<u>698</u>	<u>5,552</u>	<u>-</u>
Total	<u>536,032</u>	<u>551,657</u>	<u>121,052</u>	<u>430,605</u>	<u>55,497</u>
Information Technology					
Personnel services	1,782,680	1,782,680	399,398	1,383,282	-
Contractual services	1,424,879	1,461,021	546,544	914,477	612,407
Commodities	<u>76,477</u>	<u>77,573</u>	<u>11,455</u>	<u>66,118</u>	<u>5,772</u>
Total	<u>3,284,036</u>	<u>3,321,274</u>	<u>957,397</u>	<u>2,363,877</u>	<u>618,179</u>
Merit Commission					
Personnel services	5,100	5,100	-	5,100	-
Contractual services	54,000	68,762	18,697	50,065	-
Commodities	<u>900</u>	<u>900</u>	<u>-</u>	<u>900</u>	<u>-</u>
Total	<u>60,000</u>	<u>74,762</u>	<u>18,697</u>	<u>56,065</u>	<u>-</u>
Purchasing					
Personnel services	242,326	242,326	45,487	196,839	-
Contractual services	13,130	13,130	5,736	7,394	490
Commodities	<u>422,735</u>	<u>422,735</u>	<u>40,340</u>	<u>382,395</u>	<u>130</u>
Total	<u>678,191</u>	<u>678,191</u>	<u>91,563</u>	<u>586,628</u>	<u>620</u>
Recorder					
Personnel services	982,397	982,397	222,325	760,072	-
Contractual services	35,615	35,615	2,577	33,038	-
Commodities	<u>844,345</u>	<u>844,345</u>	<u>406,735</u>	<u>437,610</u>	<u>-</u>
Total	<u>1,862,357</u>	<u>1,862,357</u>	<u>631,637</u>	<u>1,230,720</u>	<u>-</u>
Supervisor of Assessments					
Personnel services	865,074	865,074	206,732	658,342	-
Contractual services	97,070	97,070	5,160	91,910	1,300
Commodities	<u>13,500</u>	<u>13,500</u>	<u>964</u>	<u>12,536</u>	<u>-</u>
Total	<u>975,644</u>	<u>975,644</u>	<u>212,856</u>	<u>762,788</u>	<u>1,300</u>

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Three Months Ended February 28, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE (Continued)					
Treasurer					
Personnel services	\$ 492,500	\$ 492,500	\$ 140,516	\$ 351,984	\$ -
Contractual services	64,495	64,495	1,811	62,684	-
Commodities	7,100	7,100	1,309	5,791	-
Total	564,095	564,095	143,636	420,459	-
Non-Departmental					
Personnel services	1,057,956	1,057,956	-	1,057,956	-
Contractual services	13,396,558	13,427,871	1,994,937	11,432,934	1,069,266
Commodities	11,850	15,340	-	15,340	3,490
Total	14,466,364	14,501,167	1,994,937	12,506,230	1,072,756
Total General and Administrative	28,889,289	29,065,360	5,471,096	23,594,264	2,076,530
COMMUNITY DEVELOPMENT					
Planning and Development					
Personnel services	1,142,239	1,142,239	305,460	836,779	-
Contractual services	138,715	198,365	19,297	179,068	94,835
Commodities	63,538	63,538	6,429	57,109	-
Total Community Development	1,344,492	1,404,142	331,186	1,072,956	94,835
PUBLIC SAFETY					
County Sheriff					
Personnel services	28,491,010	28,534,458	6,807,566	21,726,892	9,897
Contractual services	3,571,261	3,578,841	766,871	2,811,970	2,272,754
Commodities	986,206	1,091,413	182,389	909,024	634,180
Total	33,048,477	33,204,712	7,756,826	25,447,886	2,916,831
Emergency Management					
Personnel services	214,190	214,190	50,900	163,290	-
Contractual services	33,000	52,745	9,599	43,146	6,093
Commodities	14,850	27,326	7,301	20,025	-
Total	262,040	294,261	67,800	226,461	6,093
County Coroner					
Personnel services	373,904	373,904	101,920	271,984	-
Contractual services	137,675	137,675	37,467	100,208	-
Commodities	16,432	16,432	5,534	10,898	-
Total	528,011	528,011	144,921	383,090	-
Total Public Safety	33,838,528	34,026,984	7,969,547	26,057,437	2,922,924

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
JUDICIARY AND COURT RELATED					
Clerk of the Circuit Court					
Personnel services	\$ 1,905,782	\$ 1,905,782	\$ 433,814	\$ 1,471,968	\$ -
Contractual services	29,450	29,450	8,054	21,396	-
Commodities	<u>26,150</u>	<u>26,150</u>	<u>4,110</u>	<u>22,040</u>	<u>1,080</u>
Total	<u>1,961,382</u>	<u>1,961,382</u>	<u>445,978</u>	<u>1,515,404</u>	<u>1,080</u>
Court Administration					
Personnel services	411,221	411,221	98,375	312,846	-
Contractual services	646,000	649,105	101,295	547,810	188,239
Commodities	<u>86,500</u>	<u>86,500</u>	<u>13,199</u>	<u>73,301</u>	<u>12,824</u>
Total	<u>1,143,721</u>	<u>1,146,826</u>	<u>212,869</u>	<u>933,957</u>	<u>201,063</u>
Court Services					
Personnel services	2,404,273	2,404,273	568,256	1,836,017	-
Contractual services	470,900	470,900	29,124	441,776	-
Commodities	<u>26,300</u>	<u>26,300</u>	<u>4,602</u>	<u>21,698</u>	<u>-</u>
Total	<u>2,901,473</u>	<u>2,901,473</u>	<u>601,982</u>	<u>2,299,491</u>	<u>-</u>
Public Defender					
Personnel services	922,489	922,489	224,149	698,340	-
Contractual services	10,550	10,550	821	9,729	-
Commodities	<u>9,929</u>	<u>9,929</u>	<u>784</u>	<u>9,145</u>	<u>-</u>
Total	<u>942,968</u>	<u>942,968</u>	<u>225,754</u>	<u>717,214</u>	<u>-</u>
State's Attorney					
Personnel services	2,633,259	2,633,259	628,291	2,004,968	-
Contractual services	185,776	185,776	58,160	127,616	-
Commodities	<u>47,500</u>	<u>47,500</u>	<u>10,462</u>	<u>37,038</u>	<u>-</u>
Total	<u>2,866,535</u>	<u>2,866,535</u>	<u>696,913</u>	<u>2,169,622</u>	<u>-</u>
Total Judiciary and Court Related	<u>9,816,079</u>	<u>9,819,184</u>	<u>2,183,496</u>	<u>7,635,688</u>	<u>202,143</u>

(Continued)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION, DEPARTMENT, AND OBJECT
GENERAL FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
PUBLIC HEALTH AND WELFARE					
Health Department					
Personnel services	\$ 5,163,247	\$ 5,163,247	\$ 1,212,170	\$ 3,951,077	\$ -
Contractual services	862,713	870,283	154,721	715,562	53,463
Commodities	<u>1,041,866</u>	<u>1,050,118</u>	<u>43,913</u>	<u>1,006,205</u>	<u>17,846</u>
Total Public Health and Welfare	<u>7,067,826</u>	<u>7,083,648</u>	<u>1,410,804</u>	<u>5,672,844</u>	<u>71,309</u>
CAPITAL OUTLAY	<u>1,052,339</u>	<u>2,829,969</u>	<u>622,431</u>	<u>2,207,538</u>	<u>1,348,941</u>
DEBT SERVICE					
Principal retirement	703,294	703,294	22,763	680,531	634,353
Interest and fiscal charges	<u>45,169</u>	<u>45,169</u>	<u>2,258</u>	<u>42,911</u>	<u>44,969</u>
Total Debt Service	<u>748,463</u>	<u>748,463</u>	<u>25,021</u>	<u>723,442</u>	<u>679,322</u>
TOTAL EXPENDITURES	<u>\$ 82,757,016</u>	<u>\$ 84,977,750</u>	<u>\$ 18,013,581</u>	<u>\$ 66,964,169</u>	<u>\$ 7,396,004</u>

(Concluded)

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND DEPARTMENT
GENERAL FUND
For the Three Months Ended February 28, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Administration	\$ 710,767	\$ 710,767	\$ 171,998	\$ 538,769	\$ 92,791
Auditor	385,197	389,197	89,628	299,569	4,000
County Board and Liquor Commission	725,546	725,546	163,634	561,912	235
County Clerk	440,302	440,302	103,172	337,130	-
County Clerk - Elections	1,071,294	1,071,294	118,123	953,171	-
Educational Service Region	198,411	198,411	45,355	153,056	-
Facilities Management	2,931,053	3,000,696	607,411	2,393,285	231,152
Human Resources	536,032	551,657	121,052	430,605	55,497
Information Technology	3,284,036	3,321,274	957,397	2,363,877	618,179
Merit Commission	60,000	74,762	18,697	56,065	-
Purchasing	678,191	678,191	91,563	586,628	620
Recorder	1,862,357	1,862,357	631,637	1,230,720	-
Supervisor of Assessments	975,644	975,644	212,856	762,788	1,300
Treasurer	564,095	564,095	143,636	420,459	-
Non-Departmental	14,466,364	14,501,167	1,994,937	12,506,230	1,072,756
Total General and Administrative	28,889,289	29,065,360	5,471,096	23,594,264	2,076,530
COMMUNITY DEVELOPMENT					
Planning and Development	1,344,492	1,404,142	331,186	1,072,956	94,835
PUBLIC SAFETY					
County Sheriff	33,048,477	33,204,712	7,756,826	25,447,886	2,916,831
Emergency Management	262,040	294,261	67,800	226,461	6,093
County Coroner	528,011	528,011	144,921	383,090	-
Total Public Safety	33,838,528	34,026,984	7,969,547	26,057,437	2,922,924
JUDICIARY AND COURT RELATED					
Clerk of the Circuit Court	1,961,382	1,961,382	445,978	1,515,404	1,080
Court Administration	1,143,721	1,146,826	212,869	933,957	201,063
Court Services	2,901,473	2,901,473	601,982	2,299,491	-
Public Defender	942,968	942,968	225,754	717,214	-
State's Attorney	2,866,535	2,866,535	696,913	2,169,622	-
Total Judiciary and Court Related	9,816,079	9,819,184	2,183,496	7,635,688	202,143
PUBLIC HEALTH AND WELFARE					
Health Department	7,067,826	7,083,648	1,410,804	5,672,844	71,309
CAPITAL OUTLAY					
	1,052,339	2,829,969	622,431	2,207,538	1,348,941
DEBT SERVICE					
Principal retirement	703,294	703,294	22,763	680,531	634,353
Interest and fiscal charges	45,169	45,169	2,258	42,911	44,969
Total Debt Service	748,463	748,463	25,021	723,442	679,322
TOTAL EXPENDITURES	\$ 82,757,016	\$ 84,977,750	\$ 18,013,581	\$ 66,964,169	\$ 7,396,004

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY FUNCTION AND OBJECT
GENERAL FUND
For the Three Months Ended February 28, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
GENERAL AND ADMINISTRATIVE					
Personnel services	\$ 9,523,445	\$ 9,523,445	\$ 1,926,120	\$ 7,597,325	\$ -
Contractual services	17,504,382	17,633,501	3,005,292	14,628,209	2,007,973
Commodities	1,861,462	1,908,414	539,684	1,368,730	68,557
Total General and Administrative	28,889,289	29,065,360	5,471,096	23,594,264	2,076,530
COMMUNITY DEVELOPMENT					
Personnel services	1,142,239	1,142,239	305,460	836,779	-
Contractual services	138,715	198,365	19,297	179,068	94,835
Commodities	63,538	63,538	6,429	57,109	-
Total Community Development	1,344,492	1,404,142	331,186	1,072,956	94,835
PUBLIC SAFETY					
Personnel services	29,079,104	29,122,552	6,960,386	22,162,166	9,897
Contractual services	3,741,936	3,769,261	813,937	2,955,324	2,278,847
Commodities	1,017,488	1,135,171	195,224	939,947	634,180
Total Public Safety	33,838,528	34,026,984	7,969,547	26,057,437	2,922,924
JUDICIARY AND COURT RELATED					
Personnel services	8,277,024	8,277,024	1,952,885	6,324,139	-
Contractual services	1,342,676	1,345,781	197,454	1,148,327	188,239
Commodities	196,379	196,379	33,157	163,222	13,904
Total Judiciary and Court Related	9,816,079	9,819,184	2,183,496	7,635,688	202,143
PUBLIC HEALTH AND WELFARE					
Personnel services	5,163,247	5,163,247	1,212,170	3,951,077	-
Contractual services	862,713	870,283	154,721	715,562	53,463
Commodities	1,041,866	1,050,118	43,913	1,006,205	17,846
Total Public Health and Welfare	7,067,826	7,083,648	1,410,804	5,672,844	71,309
CAPITAL OUTLAY	1,052,339	2,829,969	622,431	2,207,538	1,348,941
DEBT SERVICE					
Principal retirement	703,294	703,294	22,763	680,531	634,353
Interest and fiscal charges	45,169	45,169	2,258	42,911	44,969
Total Debt Service	748,463	748,463	25,021	723,442	679,322
TOTAL EXPENDITURES	<u>\$ 82,757,016</u>	<u>\$ 84,977,750</u>	<u>\$ 18,013,581</u>	<u>\$ 66,964,169</u>	<u>\$ 7,396,004</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL - BY OBJECT
GENERAL FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
Personnel services	\$ 53,185,059	\$ 53,228,507	\$ 12,357,021	\$ 40,871,486	\$ 9,897
Contractual services	23,590,422	23,817,191	4,190,701	19,626,490	4,623,357
Commodities	4,180,733	4,353,620	818,407	3,535,213	734,487
Capital outlay	1,052,339	2,829,969	622,431	2,207,538	1,348,941
Debt service	<u>748,463</u>	<u>748,463</u>	<u>25,021</u>	<u>723,442</u>	<u>679,322</u>
 TOTAL EXPENDITURES	 \$ <u>82,757,016</u>	 \$ <u>84,977,750</u>	 \$ <u>18,013,581</u>	 \$ <u>66,964,169</u>	 \$ <u>7,396,004</u>

SPECIAL REVENUE FUNDS

General and Administrative

County Clerk Automation Fund – to account for fees collected to be used for the automation of the County Clerk's Office.

Recorder Automation Fund – to account for Recorder's automation fees to be used to improve the capabilities of the Recorder's office through the application of new technology.

County Treasurer Automation Fund – to account for the collection of a fee for the upgrading of equipment and programs necessary to assist in the collection and distribution of taxes. The funds are also used for advanced recordkeeping and to microfiche all office records.

Treasurer's Passport Services Fund – to account for the collection of fees and processing of passport applications in the Treasurer's Office.

Geographic Information Systems Fund – to account for the collection of fees to be used for the implementation and maintenance of the County's Geographic Information System.

Illinois Municipal Retirement Fund – to account for expenditures for municipal retirement expenses for the County's employees. Revenue is primarily from property taxes.

Social Security Fund – to account for expenditures related to Social Security payments to the United States government. Revenue is from property taxes.

Insurance Loss Fund – to account for general liability, property, worker's compensation, and unemployment compensation insurance premiums and claims. Revenue is primarily from property taxes.

Community Development

HUD Grants Fund – to account for grant funds received from the U.S. Department of Housing and Urban Development (HUD). Grant programs include Community Development Block Grants (CDBG), Home Investment Partnership Program (HOME), Neighborhood Stabilization Program (NSP), and Homelessness Prevention and Rapid Re-Housing Program (HPRP). Funds are used to assist communities in meeting their greatest economic and community development needs, with an emphasis upon persons with low to moderate income.

Revolving Loan Fund – to account for monies received from the State of Illinois for community development loans under the Community Development Block Grant Program. The principal and interest repaid on these loans is kept by the County and used to make new community development loans.

Transportation

County Highway Fund – to account for expenditures for highway maintenance and construction. Revenues are from property taxes and charges for services.

Motor Fuel Tax Fund - to account for allotments received from the State of Illinois and expenditures for highway construction and maintenance.

Matching Fund – to account for expenditures for road construction. Revenue is from property taxes.

County Bridge Fund – to account for expenditures to construct and maintain County bridges. Revenue is from property taxes.

County Option Motor Fuel Tax Fund – To account for the collection of an optional gasoline tax to be used for road maintenance and repair.

RTA Sales Tax Fund – to account for the collection of a sales tax, which is restricted for use on transportation programs.

Public Safety

DUI Conviction Fund – to account for DUI conviction fines allocated to the County by the Illinois vehicle code to be used for the procurement of law enforcement equipment.

Coroner's Fund - to account for fees collected by the Coroner that are restricted for expenditures of the Coroner's Office.

Judiciary and Court Related

Maintenance and Child Support Collection Fund – to account for fees charged to obligors to process child support payments.

Law Library Fund – to account for the operations of the law library. Revenues are from a fee charged on civil court cases.

Circuit Court Document Storage Fund – to account for the collection of fees used to maintain a document storage system in the office of the Clerk of the Circuit Court.

Probation Service Fee Fund – to account for probation service fees collected from persons sentenced to probation.

EMDT Fund – to account for funds used for the purpose of providing drug and alcohol testing along with electronic monitoring services.

Circuit Court Automation Fund – to account for the collection of court automation fees to be used to establish and maintain automated recordkeeping systems of the Clerk of the Circuit Court.

Illinois Criminal Justice Authority Fund – to account for funds used in the Multi-Jurisdictional Drug Prosecution Program. This program is designed to prosecute all felony narcotics cases, including any correlative forfeiture actions.

Circuit Court Admin Fund – to account for fees that are restricted to the Circuit Clerk's Office.

Circuit Clerk Electronic Citation Fund - to account for fees that are restricted to the Circuit Clerk's Office.

Special Courts Fund - to account for the activities of the Mental Health Court and the Drug Court. Revenues are primarily from judiciary and court related fees.

State's Attorney Automation Fund – to account for the collection of a fee to be used to establish and maintain automated recordkeeping systems of the Office of the State's Attorney.

Public Health and Welfare

County Mental Health Fund - to account for expenditures for administering approved mental health programs. Revenue is primarily from property taxes.

Mental Health Grant Fund – to account for funds made available through the Title XX and Community Services Block Grant programs and various other grant programs through the Illinois Departments of Human Services and Children and Family Services.

Veterans' Assistance Commission Fund – to account for expenditures to assist veterans. Revenue is from property taxes.

Veterans' Assistance Commission Bus Fund – to account for expenditures related to the purchase of buses used to transport veterans.

Workforce Network Fund – to account for funds received under the Workforce Investment Act (WIA) used for various employment and training programs and services, which help eligible individuals become economically self-sufficient.

Tuberculosis Care and Treatment Fund – to account for expenditures for the administration of the tuberculosis care program. Revenue is from property taxes.

Animal Shelter Fund – to account for expenditures for the maintenance of the animal shelter. Revenue is from contracts with various municipalities.

Dental Care Clinic Fund – to account for funds used in the operation of the County Dental Care Clinic.

Health Scholarship Fund – to account for monies donated for use by the County Board and the Health Department for support of a Public Health Scholarship and research activities.

Senior Services Fund – to account for the revenues and expenditures of the social services – senior citizens tax levy.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY CLERK AUTOMATION FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 13,000	\$ 13,000	\$ 2,726	\$ (10,274)	
Investment income	<u>125</u>	<u>125</u>	<u>30</u>	<u>(95)</u>	
Total Revenues	<u>13,125</u>	<u>13,125</u>	<u>2,756</u>	<u>(10,369)</u>	
EXPENDITURES					
Current					
General and administrative					
Contractual services	10,000	10,000	-	10,000	\$ -
Commodities	2,500	2,500	-	2,500	-
Capital outlay	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>-</u>
Total Expenditures	<u>27,500</u>	<u>27,500</u>	<u>-</u>	<u>27,500</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>(14,375)</u>	\$ <u>(14,375)</u>	2,756	\$ <u>17,131</u>	
Fund Balance - Beginning of Period			<u>80,785</u>		
Fund Balance - End of Period			<u>\$ 83,541</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECORDER AUTOMATION FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 785,000	\$ 785,000	\$ 227,954	\$ (557,046)	
Investment income	<u>3,000</u>	<u>3,000</u>	<u>786</u>	<u>(2,214)</u>	
Total Revenues	<u>788,000</u>	<u>788,000</u>	<u>228,740</u>	<u>(559,260)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	324,377	324,377	67,442	256,935	\$ -
Contractual services	243,000	243,000	5,288	237,712	-
Commodities	121,850	121,850	1,150	120,700	3,977
Capital outlay	410,000	410,000	-	410,000	-
Debt service					
Principal retirement	27,882	27,882	-	27,882	-
Interest and fiscal charges	<u>2,749</u>	<u>2,749</u>	<u>-</u>	<u>2,749</u>	<u>-</u>
Total Expenditures	<u>1,129,858</u>	<u>1,129,858</u>	<u>73,880</u>	<u>1,055,978</u>	<u>\$ 3,977</u>
Net Change in Fund Balance	\$ <u>(341,858)</u>	\$ <u>(341,858)</u>	154,860	\$ <u>496,718</u>	
Fund Balance - Beginning of Period			<u>1,660,379</u>		
Fund Balance - End of Period			\$ <u>1,815,239</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY TREASURER AUTOMATION FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 100,100	\$ 100,100	\$ 4,899	\$ (95,201)	
Investment income	<u>900</u>	<u>900</u>	<u>121</u>	<u>(779)</u>	
Total Revenues	<u>101,000</u>	<u>101,000</u>	<u>5,020</u>	<u>(95,980)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	190,700	190,700	866	189,834	\$ -
Contractual services	81,000	81,000	-	81,000	-
Commodities	16,000	16,000	-	16,000	-
Capital outlay	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>	<u>-</u>
Total Expenditures	<u>287,701</u>	<u>287,701</u>	<u>866</u>	<u>286,835</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>(186,701)</u>	\$ <u>(186,701)</u>	4,154	\$ <u>190,855</u>	
Fund Balance - Beginning of Period			<u>345,329</u>		
Fund Balance - End of Period			<u>\$ 349,483</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TREASURER'S PASSPORT SERVICES FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 54,900	\$ 54,900	\$ 25,643	\$ (29,257)	
Investment income	<u>110</u>	<u>110</u>	<u>77</u>	<u>(33)</u>	
Total Revenues	<u>55,010</u>	<u>55,010</u>	<u>25,720</u>	<u>(29,290)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	64,050	64,050	1,794	62,256	\$ -
Contractual services	71,600	71,600	11,160	60,440	-
Commodities	<u>51,000</u>	<u>51,000</u>	<u>-</u>	<u>51,000</u>	<u>-</u>
Total Expenditures	<u>186,650</u>	<u>186,650</u>	<u>12,954</u>	<u>173,696</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>(131,640)</u>	\$ <u>(131,640)</u>	12,766	\$ <u>144,406</u>	
Fund Balance - Beginning of Period			<u>198,049</u>		
Fund Balance - End of Period			<u>\$ 210,815</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GEOGRAPHIC INFORMATION SYSTEMS FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 838,000	\$ 838,000	\$ 247,461	\$ (590,539)	
Investment income	<u>2,000</u>	<u>2,000</u>	<u>673</u>	<u>(1,327)</u>	
Total Revenues	<u>840,000</u>	<u>840,000</u>	<u>248,134</u>	<u>(591,866)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	488,626	488,626	106,824	381,802	\$ -
Contractual services	325,250	329,626	15,351	314,275	150,775
Commodities	<u>38,750</u>	<u>38,750</u>	<u>1,936</u>	<u>36,814</u>	<u>-</u>
Total Expenditures	<u>852,626</u>	<u>857,002</u>	<u>124,111</u>	<u>732,891</u>	<u>\$ 150,775</u>
Net Change in Fund Balance	\$ <u>(12,626)</u>	\$ <u>(17,002)</u>	124,023	\$ <u>141,025</u>	
Fund Balance - Beginning of Period			<u>1,759,098</u>		
Fund Balance - End of Period			<u>\$ 1,883,121</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL
ILLINOIS MUNICIPAL RETIREMENT FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 5,250,000	\$ 5,250,000	\$ -	\$ (5,250,000)	
Personal property replacement tax	108,988	108,988	23,916	(85,072)	
Investment income	<u>3,600</u>	<u>3,600</u>	<u>466</u>	<u>(3,134)</u>	
Total Revenues	5,362,588	5,362,588	24,382	(5,338,206)	
EXPENDITURES					
Current					
Personnel services	<u>7,205,828</u>	<u>7,205,828</u>	<u>1,564,896</u>	<u>5,640,932</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>(1,843,240)</u>	\$ <u>(1,843,240)</u>	(1,540,514)	\$ <u>302,726</u>	
Fund Balance - Beginning of Period			<u>608,375</u>		
Fund Deficit - End of Period			\$ <u>(932,139)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SOCIAL SECURITY FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 3,800,000	\$ 3,800,000	\$ -	\$ (3,800,000)	
Investment income	<u>2,900</u>	<u>2,900</u>	<u>714</u>	<u>(2,186)</u>	
Total Revenues	3,802,900	3,802,900	714	(3,802,186)	
EXPENDITURES					
Current					
Personnel services	<u>4,025,424</u>	<u>4,025,424</u>	<u>871,709</u>	<u>3,153,715</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>(222,524)</u>	\$ <u>(222,524)</u>	(870,995)	\$ <u>(648,471)</u>	
Fund Balance - Beginning of Period			<u>2,262,779</u>		
Fund Balance - End of Period			\$ <u>1,391,784</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
INSURANCE LOSS FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 3,000,000	\$ 3,000,000	\$ -	\$ (3,000,000)	
Investment income	100	100	4	(96)	
Miscellaneous	<u>100,000</u>	<u>100,000</u>	<u>472</u>	<u>(99,528)</u>	
Total Revenues	<u>3,100,100</u>	<u>3,100,100</u>	<u>476</u>	<u>(3,099,624)</u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	1,107,536	1,107,536	231,846	875,690	\$ -
Contractual services	2,694,180	2,717,910	990,160	1,727,750	303,246
Commodities	<u>29,740</u>	<u>29,740</u>	<u>395</u>	<u>29,345</u>	<u>-</u>
Total Expenditures	<u>3,831,456</u>	<u>3,855,186</u>	<u>1,222,401</u>	<u>2,632,785</u>	<u>\$ 303,246</u>
Net Change in Fund Balance	\$ <u>(731,356)</u>	\$ <u>(755,086)</u>	(1,221,925)	\$ <u>(466,839)</u>	
Fund Balance - Beginning of Period			<u>14,836,224</u>		
Fund Balance - End of Period			\$ <u>13,614,299</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HUD GRANTS FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ <u>3,346,869</u>	\$ <u>5,131,293</u>	\$ <u>604,781</u>	\$ <u>(4,526,512)</u>	
EXPENDITURES					
Current					
Community development					
Personnel services	304,132	304,132	34,206	269,926	\$ -
Contractual services	3,026,434	4,810,858	524,692	4,286,166	1,209,915
Commodities	<u>16,303</u>	<u>16,303</u>	<u>2,246</u>	<u>14,057</u>	<u>-</u>
Total Expenditures	<u>3,346,869</u>	<u>5,131,293</u>	<u>561,144</u>	<u>4,570,149</u>	\$ <u><u>1,209,915</u></u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	43,637	\$ <u>43,637</u>	
Fund Balance - Beginning of Period			<u>-</u>		
Fund Balance - End of Period			\$ <u><u>43,637</u></u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
REVOLVING LOAN FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 40,761	\$ 40,761	\$ 9,136	\$ (31,625)	
Miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>100</u>	<u>(900)</u>	
Total Revenues	41,761	41,761	9,236	(32,525)	
EXPENDITURES					
Current					
Community development					
Contractual services	<u>105,000</u>	<u>105,000</u>	<u>-</u>	<u>105,000</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>(63,239)</u>	\$ <u>(63,239)</u>	9,236	\$ <u>72,475</u>	
Fund Balance - Beginning of Period			<u>1,685,655</u>		
Fund Balance - End of Period			\$ <u>1,694,891</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY HIGHWAY FUND
For the Three Months Ended February 28, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget	Encumbrances
REVENUES					
Charges for services	\$ 4,000	\$ 4,000	\$ 2,201	\$ (1,799)	
Licenses and permits	61,000	61,000	14,190	(46,810)	
Grants, contributions, and intergovernmental	1,918,450	1,918,450	41,770	(1,876,680)	
Property taxes	6,600,000	6,600,000	-	(6,600,000)	
Investment income	5,100	5,100	1,673	(3,427)	
Miscellaneous	110,800	110,800	108,780	(2,020)	
Total Revenues	8,699,350	8,699,350	168,614	(8,530,736)	
EXPENDITURES					
Current					
Transportation					
Personnel services	5,147,934	5,147,934	1,092,003	4,055,931	\$ -
Contractual services	7,108,266	11,393,286	573,591	10,819,695	2,163,380
Commodities	677,793	684,399	199,877	484,522	160,595
Capital outlay	8,143,107	9,885,043	785,190	9,099,853	948,291
Total Expenditures	21,077,100	27,110,662	2,650,661	24,460,001	\$ 3,272,266
Deficiency of revenues over expenditures	(12,377,750)	(18,411,312)	(2,482,047)	15,929,265	
OTHER FINANCING SOURCES (USES)					
Transfers in	18,572,628	18,572,628	5,684,150	(12,888,478)	
Transfers out	(6,194,878)	(6,194,878)	(5,684,150)	510,728	
Total Other Financing Sources (Uses)	12,377,750	12,377,750	-	(12,377,750)	
Net Change in Fund Balance	\$ -	\$ (6,033,562)	(2,482,047)	\$ 3,551,515	
Fund Balance - Beginning of Period			5,987,414		
Fund Balance - End of Period			\$ 3,505,367		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MOTOR FUEL TAX FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 4,570,366	\$ 4,570,366	\$ 1,116,178	\$ (3,454,188)	
Investment income	<u>30,000</u>	<u>30,000</u>	<u>9,676</u>	<u>(20,324)</u>	
Total Revenues	<u>4,600,366</u>	<u>4,600,366</u>	<u>1,125,854</u>	<u>(3,474,512)</u>	
EXPENDITURES					
Current					
Transportation					
Personnel services	140,731	140,731	32,345	108,386	\$ -
Contractual services	4,715,000	5,315,259	9,958	5,305,301	590,300
Commodities	170,000	170,000	(43,807)	213,807	-
Capital outlay	<u>5,055,000</u>	<u>10,978,870</u>	<u>5,719</u>	<u>10,973,151</u>	<u>7,081,702</u>
Total Expenditures	<u>10,080,731</u>	<u>16,604,860</u>	<u>4,215</u>	<u>16,600,645</u>	<u>\$ 7,672,002</u>
Net Change in Fund Balance	<u>\$ (5,480,365)</u>	<u>\$ (12,004,494)</u>	1,121,639	<u>\$ 13,126,133</u>	
Fund Balance - Beginning of Period			<u>15,723,651</u>		
Fund Balance - End of Period			<u>\$ 16,845,290</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MATCHING FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 1,250,000	\$ 1,250,000	\$ -	\$ (1,250,000)	
Investment income	<u>20,000</u>	<u>20,000</u>	<u>7,555</u>	<u>(12,445)</u>	
Total Revenues	<u>1,270,000</u>	<u>1,270,000</u>	<u>7,555</u>	<u>(1,262,445)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	150,000	1,003,783	1,907	1,001,876	\$ 851,876
Capital outlay	<u>3,025,000</u>	<u>11,873,965</u>	<u>391,907</u>	<u>11,482,058</u>	<u>8,591,811</u>
Total Expenditures	<u>3,175,000</u>	<u>12,877,748</u>	<u>393,814</u>	<u>12,483,934</u>	<u>\$ 9,443,687</u>
Net Change in Fund Balance	\$ <u>(1,905,000)</u>	\$ <u>(11,607,748)</u>	(386,259)	\$ <u>11,221,489</u>	
Fund Balance - Beginning of Period			<u>14,246,725</u>		
Fund Balance - End of Period			<u>\$ 13,860,466</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY BRIDGE FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 1,180,000	\$ 1,180,000	\$ -	\$ (1,180,000)	
Property taxes	1,250,000	1,250,000	-	(1,250,000)	
Investment income	<u>5,000</u>	<u>5,000</u>	<u>1,973</u>	<u>(3,027)</u>	
Total Revenues	<u>2,435,000</u>	<u>2,435,000</u>	<u>1,973</u>	<u>(2,433,027)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	2,055,000	2,797,132	18,264	2,778,868	\$ 699,162
Capital outlay	<u>2,245,000</u>	<u>4,631,062</u>	<u>113,519</u>	<u>4,517,543</u>	<u>2,631,300</u>
Total Expenditures	<u>4,300,000</u>	<u>7,428,194</u>	<u>131,783</u>	<u>7,296,411</u>	<u>\$ 3,330,462</u>
Net Change in Fund Balance	\$ <u>(1,865,000)</u>	\$ <u>(4,993,194)</u>	(129,810)	\$ <u>4,863,384</u>	
Fund Balance - Beginning of Period			<u>5,312,333</u>		
Fund Balance - End of Period			<u>\$ 5,182,523</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY OPTION MOTOR FUEL TAX FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 4,950,000	\$ 4,950,000	\$ 1,016,679	\$ (3,933,321)	
Investment income	<u>20,000</u>	<u>20,000</u>	<u>4,713</u>	<u>(15,287)</u>	
Total Revenues	<u>4,970,000</u>	<u>4,970,000</u>	<u>1,021,392</u>	<u>(3,948,608)</u>	
EXPENDITURES					
Current					
Transportation					
Contractual services	3,995,000	5,555,965	187,156	5,368,809	\$ 2,467,963
Commodities	751,000	769,503	39,769	729,734	498,562
Capital outlay	<u>7,740,000</u>	<u>9,922,454</u>	<u>6,564</u>	<u>9,915,890</u>	<u>2,164,740</u>
Total Expenditures	<u>12,486,000</u>	<u>16,247,922</u>	<u>233,489</u>	<u>16,014,433</u>	<u>\$ 5,131,265</u>
Net Change in Fund Balance	\$ <u>(7,516,000)</u>	\$ <u>(11,277,922)</u>	787,903	\$ <u>12,065,825</u>	
Fund Balance - Beginning of Period			<u>13,170,040</u>		
Fund Balance - End of Period			<u>\$ 13,957,943</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RTA SALES TAX FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Sales taxes	\$ 8,625,000	\$ 8,625,000	\$ 2,214,931	\$ (6,410,069)	
Investment income	<u>21,000</u>	<u>21,000</u>	<u>4,420</u>	<u>(16,580)</u>	
Total Revenues	8,646,000	8,646,000	2,219,351	(6,426,649)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	\$ <u>-</u>
Excess of revenues over expenditures	8,646,000	8,646,000	2,219,351	(6,426,649)	
OTHER FINANCING USES					
Transfers out	<u>(18,572,628)</u>	<u>(18,572,628)</u>	<u>(5,684,150)</u>	<u>12,888,478</u>	
Net Change in Fund Balance	\$ <u><u>(9,926,628)</u></u>	\$ <u><u>(9,926,628)</u></u>	(3,464,799)	\$ <u><u>6,461,829</u></u>	
Fund Balance - Beginning of Period			<u>15,152,610</u>		
Fund Balance - End of Period			\$ <u><u>11,687,811</u></u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DUI CONVICTION FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Fines and forfeitures	\$ 20,000	\$ 20,000	\$ 5,428	\$ (14,572)	
EXPENDITURES					
Current					
Public safety					
Commodities	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>5,428</u>	<u>\$ 5,428</u>	
Fund Balance - Beginning of Period			<u>68,393</u>		
Fund Balance - End of Period			<u>\$ 73,821</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CORONER'S FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 35,000	\$ 35,000	\$ 11,657	\$ (23,343)	
Investment income	<u>100</u>	<u>100</u>	<u>8</u>	<u>(92)</u>	
Total Revenues	<u>35,100</u>	<u>35,100</u>	<u>11,665</u>	<u>(23,435)</u>	
EXPENDITURES					
Current					
Public safety					
Contractual services	12,000	12,000	-	12,000	\$ -
Commodities	<u>1,000</u>	<u>1,000</u>	<u>557</u>	<u>443</u>	<u>-</u>
Total Expenditures	<u>13,000</u>	<u>13,000</u>	<u>557</u>	<u>12,443</u>	<u>\$ -</u>
Excess of revenues over expenditures	22,100	22,100	11,108	(10,992)	
OTHER FINANCING USES					
Transfers out	<u>(9,000)</u>	<u>(9,000)</u>	<u>-</u>	<u>9,000</u>	
Net Change in Fund Balance	<u>\$ 13,100</u>	<u>\$ 13,100</u>	11,108	<u>\$ (1,992)</u>	
Fund Balance - Beginning of Period			<u>16,772</u>		
Fund Balance - End of Period			<u>\$ 27,880</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MAINTENANCE AND CHILD SUPPORT COLLECTION FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 127,000	\$ 127,000	\$ 31,246	\$ (95,754)	
Investment income	<u>300</u>	<u>300</u>	<u>66</u>	<u>(234)</u>	
Total Revenues	127,300	127,300	31,312	(95,988)	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	<u>186,990</u>	<u>186,990</u>	<u>39,953</u>	<u>147,037</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>(59,690)</u>	\$ <u>(59,690)</u>	(8,641)	\$ <u>51,049</u>	
Fund Balance - Beginning of Period			<u>185,199</u>		
Fund Balance - End of Period			\$ <u>176,558</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LAW LIBRARY FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 287,500	\$ 287,500	\$ 61,127	\$ (226,373)	
Investment income	<u>550</u>	<u>550</u>	<u>163</u>	<u>(387)</u>	
Total Revenues	<u>288,050</u>	<u>288,050</u>	<u>61,290</u>	<u>(226,760)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	158,182	158,182	33,861	124,321	\$ -
Contractual services	400	400	93	307	-
Commodities	<u>132,000</u>	<u>132,000</u>	<u>31,094</u>	<u>100,906</u>	-
Total Expenditures	<u>290,582</u>	<u>290,582</u>	<u>65,048</u>	<u>225,534</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>(2,532)</u>	\$ <u>(2,532)</u>	(3,758)	\$ <u>(1,226)</u>	
Fund Balance - Beginning of Period			<u>430,917</u>		
Fund Balance - End of Period			\$ <u>427,159</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL
CIRCUIT COURT DOCUMENT STORAGE FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 735,000	\$ 735,000	\$ 157,347	\$ (577,653)	
Investment income	<u>200</u>	<u>200</u>	<u>46</u>	<u>(154)</u>	
Total Revenues	<u>735,200</u>	<u>735,200</u>	<u>157,393</u>	<u>(577,807)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	169,692	169,692	39,662	130,030	\$ -
Contractual services	<u>565,508</u>	<u>565,508</u>	<u>86,055</u>	<u>479,453</u>	<u>-</u>
Total Expenditures	<u>735,200</u>	<u>735,200</u>	<u>125,717</u>	<u>609,483</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	31,676	\$ <u>31,676</u>	
Fund Deficit - Beginning of Period			<u>(479,823)</u>		
Fund Deficit - End of Period			<u>\$ (448,147)</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PROBATION SERVICE FEE FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 340,000	\$ 340,000	\$ 68,104	\$ (271,896)	
Investment income	<u>1,200</u>	<u>1,200</u>	<u>301</u>	<u>(899)</u>	
Total Revenues	<u>341,200</u>	<u>341,200</u>	<u>68,405</u>	<u>(272,795)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	98,873	98,873	26,869	72,004	\$ -
Contractual services	392,200	392,200	72,597	319,603	185
Commodities	53,000	53,000	1,681	51,319	-
Capital outlay	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>-</u>
Total Expenditures	<u>569,073</u>	<u>569,073</u>	<u>101,147</u>	<u>467,926</u>	<u>\$ 185</u>
Deficiency of revenues over expenditures	(227,873)	(227,873)	(32,742)	195,131	
OTHER FINANCING SOURCES					
Transfers in	<u>20,500</u>	<u>20,500</u>	<u>-</u>	<u>(20,500)</u>	
Net Change in Fund Balance	<u>\$ (207,373)</u>	<u>\$ (207,373)</u>	<u>(32,742)</u>	<u>\$ 174,631</u>	
Fund Balance - Beginning of Period			<u>799,030</u>		
Fund Balance - End of Period			<u>\$ 766,288</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
EMDT FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 20,500	\$ 20,500	\$ 5,586	\$ (14,914)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Excess of revenues over expenditures	20,500	20,500	5,586	(14,914)	
OTHER FINANCING USES					
Transfers out	<u>(20,500)</u>	<u>(20,500)</u>	<u>-</u>	<u>20,500</u>	
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	5,586	<u>\$ 5,586</u>	
Fund Balance - Beginning of Period			<u>34,497</u>		
Fund Balance - End of Period			<u>\$ 40,083</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND DEFICIT - BUDGET AND ACTUAL
CIRCUIT COURT AUTOMATION FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 756,000	\$ 756,000	\$ 160,669	\$ (595,331)	
Investment income	<u>200</u>	<u>200</u>	<u>35</u>	<u>(165)</u>	
Total Revenues	<u>756,200</u>	<u>756,200</u>	<u>160,704</u>	<u>(595,496)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	236,694	236,694	26,593	210,101	\$ -
Contractual services	501,723	501,723	60,000	441,723	-
Commodities	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>-</u>
Total Expenditures	<u>763,417</u>	<u>763,417</u>	<u>86,593</u>	<u>676,824</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u><u>(7,217)</u></u>	\$ <u><u>(7,217)</u></u>	74,111	\$ <u><u>81,328</u></u>	
Fund Deficit - Beginning of Period			<u>(124,614)</u>		
Fund Deficit - End of Period			\$ <u><u>(50,503)</u></u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ILLINOIS CRIMINAL JUSTICE AUTHORITY FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 83,394	\$ 83,394	\$ 27,798	\$ (55,596)	
Investment income	<u>-</u>	<u>-</u>	<u>5</u>	<u>5</u>	
Total Revenues	83,394	83,394	27,803	(55,591)	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	<u>83,394</u>	<u>83,394</u>	<u>25,932</u>	<u>57,462</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	1,871	\$ <u>1,871</u>	
Fund Balance - Beginning of Period			<u>1,141</u>		
Fund Balance - End of Period			<u>\$ 3,012</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT COURT ADMIN FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 90,000	\$ 90,000	\$ 19,762	\$ (70,238)	
Investment income	<u>200</u>	<u>200</u>	<u>59</u>	<u>(141)</u>	
Total Revenues	<u>90,200</u>	<u>90,200</u>	<u>19,821</u>	<u>(70,379)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	23,326	23,326	5,736	17,590	\$ -
Contractual services	32,000	32,000	593	31,407	-
Commodities	<u>35,000</u>	<u>35,000</u>	<u>7,433</u>	<u>27,567</u>	-
Total Expenditures	<u>90,326</u>	<u>90,326</u>	<u>13,762</u>	<u>76,564</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>(126)</u>	\$ <u>(126)</u>	6,059	\$ <u>6,185</u>	
Fund Balance - Beginning of Period			<u>156,626</u>		
Fund Balance - End of Period			\$ <u>162,685</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT CLERK ELECTRONIC CITATION FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 51,000	\$ 51,000	\$ 10,047	\$ (40,953)	
Investment income	<u>100</u>	<u>100</u>	<u>16</u>	<u>(84)</u>	
Total Revenues	<u>51,100</u>	<u>51,100</u>	<u>10,063</u>	<u>(41,037)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Contractual services	45,000	45,000	-	45,000	-
Commodities	<u>6,100</u>	<u>6,100</u>	<u>-</u>	<u>6,100</u>	<u>-</u>
Total Expenditures	<u>51,100</u>	<u>51,100</u>	<u>-</u>	<u>51,100</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	10,063	<u>\$ 10,063</u>	
Fund Balance - Beginning of Period			<u>38,405</u>		
Fund Balance - End of Period			<u>\$ 48,468</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL COURTS FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 270,000	\$ 270,000	\$ 53,717	\$ (216,283)	
Grants, contributions, and intergovernmental	<u>278,303</u>	<u>278,303</u>	<u>49,891</u>	<u>(228,412)</u>	
Total Revenues	<u>548,303</u>	<u>548,303</u>	<u>103,608</u>	<u>(444,695)</u>	
EXPENDITURES					
Current					
Judiciary and court related					
Personnel services	436,791	436,791	94,384	342,407	\$ -
Contractual services	28,770	28,770	8,878	19,892	-
Commodities	<u>51,473</u>	<u>51,473</u>	<u>7,379</u>	<u>44,094</u>	-
Total Expenditures	<u>517,034</u>	<u>517,034</u>	<u>110,641</u>	<u>406,393</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>31,269</u>	\$ <u>31,269</u>	(7,033)	\$ <u>(38,302)</u>	
Fund Balance - Beginning of Period			<u>564,952</u>		
Fund Balance - End of Period			\$ <u>557,919</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
STATE'S ATTORNEY AUTOMATION FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 33,000	\$ 33,000	\$ 6,387	\$ (26,613)	
Investment income	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>	
Total Revenues	33,000	33,000	6,388	(26,612)	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	\$ <u><u>-</u></u>
Net Change in Fund Balance	\$ <u><u>33,000</u></u>	\$ <u><u>33,000</u></u>	6,388	\$ <u><u>(26,612)</u></u>	
Fund Balance - Beginning of Period			<u>7,318</u>		
Fund Balance - End of Period			\$ <u><u>13,706</u></u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY MENTAL HEALTH FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 907,364	\$ 907,364	\$ 67,290	\$ (840,074)	
Property taxes	11,875,000	11,875,000	-	(11,875,000)	
Investment income	8,100	8,100	2,444	(5,656)	
Miscellaneous	<u>19,000</u>	<u>19,000</u>	<u>704</u>	<u>(18,296)</u>	
Total Revenues	<u>12,809,464</u>	<u>12,809,464</u>	<u>70,438</u>	<u>(12,739,026)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	2,474,957	2,474,957	401,399	2,073,558	\$ -
Contractual services	9,983,789	9,983,789	944,978	9,038,811	-
Commodities	208,048	208,048	19,587	188,461	-
Capital outlay	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
Total Expenditures	<u>12,686,794</u>	<u>12,686,794</u>	<u>1,365,964</u>	<u>11,320,830</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	122,670	122,670	(1,295,526)	(1,418,196)	
OTHER FINANCING USES					
Transfers out	<u>(416,153)</u>	<u>(416,153)</u>	<u>(336,574)</u>	<u>79,579</u>	
Net Change in Fund Balance	<u><u>\$ (293,483)</u></u>	<u><u>\$ (293,483)</u></u>	<u>(1,632,100)</u>	<u><u>\$ (1,338,617)</u></u>	
Fund Balance - Beginning of Period			<u>7,091,265</u>		
Fund Balance - End of Period			<u><u>\$ 5,459,165</u></u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MENTAL HEALTH GRANT FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 24	\$ 24	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	24	\$ <u>24</u>	
Fund Balance - Beginning of Period			<u>31,792</u>		
Fund Balance - End of Period			\$ <u>31,816</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 400,000	\$ 400,000	\$ -	\$ (400,000)	
Investment income	200	200	-	(200)	
Miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>	
Total Revenues	<u>401,200</u>	<u>401,200</u>	<u>-</u>	<u>(401,200)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	315,314	315,314	51,790	263,524	\$ -
Contractual services	315,612	315,612	33,403	282,209	99
Commodities	<u>23,400</u>	<u>23,400</u>	<u>3,230</u>	<u>20,170</u>	<u>-</u>
Total Expenditures	<u>654,326</u>	<u>654,326</u>	<u>88,423</u>	<u>565,903</u>	<u>\$ 99</u>
Net Change in Fund Balance	\$ <u>(253,126)</u>	\$ <u>(253,126)</u>	(88,423)	\$ <u>164,703</u>	
Fund Balance - Beginning of Period			<u>817,704</u>		
Fund Balance - End of Period			\$ <u>729,281</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERANS' ASSISTANCE COMMISSION BUS FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ <u>12</u>	\$ <u>12</u>	\$ <u>2</u>	\$ <u>(10)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	1,000	1,000	-	1,000	\$ -
Commodities	<u>550</u>	<u>550</u>	<u>-</u>	<u>550</u>	<u>-</u>
Total Expenditures	<u>1,550</u>	<u>1,550</u>	<u>-</u>	<u>1,550</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u><u>(1,538)</u></u>	\$ <u><u>(1,538)</u></u>	2	\$ <u><u>1,540</u></u>	
Fund Balance - Beginning of Period			<u>6,327</u>		
Fund Balance - End of Period			\$ <u><u>6,329</u></u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKFORCE NETWORK FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Grants, contributions, and intergovernmental	\$ 2,212,659	\$ 2,212,659	\$ 418,490	\$ (1,794,169)	
Investment income	650	650	73	(577)	
Miscellaneous	<u>129,750</u>	<u>129,750</u>	<u>9,390</u>	<u>(120,360)</u>	
Total Revenues	<u>2,343,059</u>	<u>2,343,059</u>	<u>427,953</u>	<u>(1,915,106)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	1,317,495	1,317,495	258,416	1,059,079	\$ -
Contractual services	929,114	929,114	141,529	787,585	-
Commodities	77,972	77,972	16,167	61,805	-
Capital outlay	500	500	-	500	-
Debt service					
Principal retirement	<u>17,978</u>	<u>17,978</u>	<u>-</u>	<u>17,978</u>	<u>-</u>
Total Expenditures	<u>2,343,059</u>	<u>2,343,059</u>	<u>416,112</u>	<u>1,926,947</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>11,841</u>	<u>\$ 11,841</u>	
Fund Balance - Beginning of Period			<u>383,417</u>		
Fund Balance - End of Period			<u>\$ 395,258</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TUBERCULOSIS CARE AND TREATMENT FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 10,500	\$ 10,500	\$ 2,033	\$ (8,467)	
Property taxes	250,000	250,000	-	(250,000)	
Investment income	<u>625</u>	<u>625</u>	<u>240</u>	<u>(385)</u>	
Total Revenues	<u>261,125</u>	<u>261,125</u>	<u>2,273</u>	<u>(258,852)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	282,129	282,129	61,007	221,122	\$ -
Contractual services	78,075	78,075	6,958	71,117	-
Commodities	<u>31,050</u>	<u>31,050</u>	<u>2,498</u>	<u>28,552</u>	-
Total Expenditures	<u>391,254</u>	<u>391,254</u>	<u>70,463</u>	<u>320,791</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u>(130,129)</u>	\$ <u>(130,129)</u>	(68,190)	\$ <u>61,939</u>	
Fund Balance - Beginning of Period			<u>671,244</u>		
Fund Balance - End of Period			\$ <u>603,054</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ANIMAL SHELTER FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 2,500	\$ 2,500	\$ 186	\$ (2,314)	
Investment income	<u>100</u>	<u>100</u>	<u>9</u>	<u>(91)</u>	
Total Revenues	<u>2,600</u>	<u>2,600</u>	<u>195</u>	<u>(2,405)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	5,000	5,000	-	5,000	\$ -
Commodities	<u>2,600</u>	<u>2,600</u>	<u>-</u>	<u>2,600</u>	<u>-</u>
Total Expenditures	<u>7,600</u>	<u>7,600</u>	<u>-</u>	<u>7,600</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>(5,000)</u>	\$ <u>(5,000)</u>	195	\$ <u>5,195</u>	
Fund Balance - Beginning of Period			<u>23,696</u>		
Fund Balance - End of Period			<u>\$ 23,891</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DENTAL CARE CLINIC FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 48,000	\$ 48,000	\$ 12,107	\$ (35,893)	
Grants, contributions, and intergovernmental	505,700	514,700	140,058	(374,642)	
Investment income	<u>600</u>	<u>600</u>	<u>163</u>	<u>(437)</u>	
Total Revenues	<u>554,300</u>	<u>563,300</u>	<u>152,328</u>	<u>(410,972)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	486,277	486,277	104,131	382,146	\$ -
Contractual services	127,435	136,435	22,910	113,525	30,935
Commodities	<u>43,065</u>	<u>43,065</u>	<u>1,132</u>	<u>41,933</u>	<u>-</u>
Total Expenditures	<u>656,777</u>	<u>665,777</u>	<u>128,173</u>	<u>537,604</u>	<u>\$ 30,935</u>
Net Change in Fund Balance	\$ <u>(102,477)</u>	\$ <u>(102,477)</u>	24,155	\$ <u>126,632</u>	
Fund Balance - Beginning of Period			<u>440,490</u>		
Fund Balance - End of Period			<u>\$ 464,645</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HEALTH SCHOLARSHIP FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 100	\$ 100	\$ 3	\$ (97)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	<u>3,100</u>	<u>3,100</u>	<u>-</u>	<u>3,100</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>(3,000)</u>	\$ <u>(3,000)</u>	3	\$ <u>3,003</u>	
Fund Balance - Beginning of Period			<u>6,293</u>		
Fund Balance - End of Period			<u>\$ 6,296</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SENIOR SERVICES FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Property taxes	\$ 1,775,000	\$ 1,775,000	\$ -	\$ (1,775,000)	
Investment income	<u>3,520</u>	<u>3,520</u>	<u>1,067</u>	<u>(2,453)</u>	
Total Revenues	1,778,520	1,778,520	1,067	(1,777,453)	
EXPENDITURES					
Current					
Public health and welfare					
Contractual services	<u>1,775,000</u>	<u>1,775,000</u>	<u>112,067</u>	<u>1,662,933</u>	\$ <u>-</u>
Net Change in Fund Balance	\$ <u><u>3,520</u></u>	\$ <u><u>3,520</u></u>	(111,000)	\$ <u><u>(114,520)</u></u>	
Fund Balance - Beginning of Period			<u>2,787,133</u>		
Fund Balance - End of Period			\$ <u><u>2,676,133</u></u>		

DEBT SERVICE FUNDS

Series 2006 A Certificate Fund - \$8,280,000 Debt Certificates, due in annual installments of \$40,000 to \$1,400,000; Interest at 3.85% to 4.0% through January 2022. The proceeds were used to advance refund Series 2002B debt certificates, for the purchase and construction of a new animal control facility, and for energy saving renovations at the government center.

Series 2007 A Certificate Fund - \$4,885,000 Debt Certificates, due in annual installments of \$440,000 to \$575,000; Interest at 3.85% to 4.15% through January 2017. The proceeds were used for the purchase and implementation of a new radio system for the Sheriff's Office.

Series 2007 B Certificate Fund - \$50,000,000 Debt Certificates, due in annual installments of \$4,060,000 to \$6,060,000; Interest at 4.0% to 4.5% through January 2017. The proceeds were used for highway engineering, construction, and maintenance costs.

Series 2008 Certificate Fund - \$4,480,000 Debt Certificates, due in annual installments of \$380,000 to \$520,000; Interest at 3.0% to 4.25% through January 2019. The proceeds were used for the acquisition of land and property adjacent to the County courthouse campus.

Series 2010 A Certificate Fund - \$7,595,000 Debt Certificates, due in annual installments of \$185,000 to \$1,125,000; Interest at 1.5% to 4.5% through December 2019. The proceeds were used for various capital projects, including the construction of a new County archive facility, the purchase of a new local area network, the buildout of a courtroom, and the purchase of a new storage area network.

Series 2010 B Certificate Fund - \$4,000,000 Debt Certificates (Recovery Zone Economic Development Bonds), due in annual installments of \$65,000 to \$350,000; Interest at 0.75% to 5.55% through December 2024. The County will receive a reimbursement from the Federal Government equal to 45% of each scheduled interest payment. The proceeds were used for the expansion of the County mental health facility.

Series 2012A&B Certificate Fund - \$5,465,000 Debt Certificates, due in annual installments of \$310,000 to \$1,245,000; Interest at 2.0% to 3.5% through January 2022. The proceeds were used to currently refund Series 2003A and Series 2003C debt certificates and to advance refund Series 2005A debt certificates.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2006 A CERTIFICATE FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	505,000	505,000	505,000	-
Interest and fiscal charges	<u>231,137</u>	<u>231,137</u>	<u>120,431</u>	<u>110,706</u>
Total Expenditures	<u>736,137</u>	<u>736,137</u>	<u>625,431</u>	<u>110,706</u>
Deficiency of revenues over expenditures	(736,137)	(736,137)	(625,431)	110,706
OTHER FINANCING SOURCES				
Transfers in	<u>736,137</u>	<u>736,137</u>	<u>625,431</u>	<u>(110,706)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2007 A CERTIFICATE FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	490,000	490,000	490,000	-
Interest and fiscal charges	<u>98,578</u>	<u>98,578</u>	<u>54,159</u>	<u>44,419</u>
Total Expenditures	<u>588,578</u>	<u>588,578</u>	<u>544,159</u>	<u>44,419</u>
Deficiency of revenues over expenditures	(588,578)	(588,578)	(544,159)	44,419
OTHER FINANCING SOURCES				
Transfers in	<u>588,578</u>	<u>588,578</u>	<u>544,159</u>	<u>(44,419)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2007 B CERTIFICATE FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	5,060,000	5,060,000	5,060,000	-
Interest and fiscal charges	<u>1,134,878</u>	<u>1,134,878</u>	<u>624,150</u>	<u>510,728</u>
Total Expenditures	<u>6,194,878</u>	<u>6,194,878</u>	<u>5,684,150</u>	<u>510,728</u>
Deficiency of revenues over expenditures	(6,194,878)	(6,194,878)	(5,684,150)	510,728
OTHER FINANCING SOURCES				
Transfers in	<u>6,194,878</u>	<u>6,194,878</u>	<u>5,684,150</u>	<u>(510,728)</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	-	\$ <u>-</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			\$ <u>-</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2008 CERTIFICATE FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	420,000	420,000	420,000	-
Interest and fiscal charges	<u>125,528</u>	<u>125,528</u>	<u>67,178</u>	<u>58,350</u>
Total Expenditures	<u>545,528</u>	<u>545,528</u>	<u>487,178</u>	<u>58,350</u>
Deficiency of revenues over expenditures	(545,528)	(545,528)	(487,178)	58,350
OTHER FINANCING SOURCES				
Transfers in	<u>545,528</u>	<u>545,528</u>	<u>487,178</u>	<u>(58,350)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010 A CERTIFICATE FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	1,025,000	1,025,000	1,025,000	-
Interest and fiscal charges	<u>189,603</u>	<u>189,603</u>	<u>102,275</u>	<u>87,328</u>
Total Expenditures	<u>1,214,603</u>	<u>1,214,603</u>	<u>1,127,275</u>	<u>87,328</u>
Deficiency of revenues over expenditures	(1,214,603)	(1,214,603)	(1,127,275)	87,328
OTHER FINANCING SOURCES				
Transfers in	<u>1,214,603</u>	<u>1,214,603</u>	<u>1,127,275</u>	<u>(87,328)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			-	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010 B CERTIFICATE FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	255,000	255,000	255,000	-
Interest and fiscal charges	<u>161,153</u>	<u>161,153</u>	<u>81,574</u>	<u>79,579</u>
Total Expenditures	<u>416,153</u>	<u>416,153</u>	<u>336,574</u>	<u>79,579</u>
Deficiency of revenues over expenditures	(416,153)	(416,153)	(336,574)	79,579
OTHER FINANCING SOURCES				
Transfers in	<u>416,153</u>	<u>416,153</u>	<u>336,574</u>	<u>(79,579)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Period			<u>-</u>	
Fund Balance - End of Period			<u>\$ -</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2012 A&B CERTIFICATE FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt service				
Principal retirement	1,220,000	1,220,000	1,220,000	-
Interest and fiscal charges	<u>133,845</u>	<u>133,845</u>	<u>84,576</u>	<u>49,269</u>
Total Expenditures	<u>1,353,845</u>	<u>1,353,845</u>	<u>1,304,576</u>	<u>49,269</u>
Deficiency of revenues over expenditures	(1,353,845)	(1,353,845)	(1,304,576)	49,269
OTHER FINANCING SOURCES				
Transfers in	<u>1,353,845</u>	<u>1,353,845</u>	<u>1,299,329</u>	<u>(54,516)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	(5,247)	<u>\$ (5,247)</u>
Fund Balance - Beginning of Period			<u>5,247</u>	
Fund Balance - End of Period			<u>\$ -</u>	

CAPITAL PROJECT FUNDS

Series 2010A Capital Projects Fund - to account for various capital projects, including the construction of a new County archive facility, the purchase of a new local area network, the buildout of a courtroom, and the purchase of a new storage area network. Resources for the fund were provided by proceeds from Series 2010A debt certificates.

Mental Health Facility Expansion Fund - to account for the expansion of the County mental health facility. Resources for the fund were provided by proceeds from Series 2010B debt certificates.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SERIES 2010A CAPITAL PROJECTS FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ 304	\$ 304	\$ 21	\$ (283)	
EXPENDITURES					
Capital outlay	<u>-</u>	<u>53,838</u>	<u>-</u>	<u>53,838</u>	<u>\$ 53,838</u>
Net Change in Fund Balance	<u>\$ 304</u>	<u>\$ (53,534)</u>	21	<u>\$ 53,555</u>	
Fund Balance - Beginning of Period			<u>55,560</u>		
Fund Balance - End of Period			<u>\$ 55,581</u>		

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MENTAL HEALTH FACILITY EXPANSION FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Investment income	\$ -	\$ -	\$ 3	\$ 3	
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	3	\$ <u>3</u>	
Fund Balance - Beginning of Period			<u>8,844</u>		
Fund Balance - End of Period			\$ <u>8,847</u>		

PERMANENT FUNDS

Working Cash I and II Funds – to account for funds raised through property tax levies and interest income. Funds are available for loans to other funds. The principal portion of the fund may not be expended.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 1 FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 648	\$ 648	\$ 123	\$ (525)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	648	648	123	(525)
OTHER FINANCING USES				
Transfers out	<u>(648)</u>	<u>(648)</u>	<u>-</u>	<u>648</u>
Net Change in Fund Balance	\$ <u>-</u>	\$ <u>-</u>	123	\$ <u>123</u>
Fund Balance - Beginning of Year			<u>331,301</u>	
Fund Balance - End of Year			\$ <u>331,424</u>	

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
WORKING CASH NO. 2 FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES				
Investment income	\$ 706	\$ 706	\$ 174	\$ (532)
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	706	706	174	(532)
OTHER FINANCING USES				
Transfers out	<u>(706)</u>	<u>(706)</u>	<u>-</u>	<u>706</u>
Net Change in Fund Balance	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	174	\$ <u><u>174</u></u>
Fund Balance - Beginning of Year			<u>469,360</u>	
Fund Balance - End of Year			\$ <u><u>469,534</u></u>	

ENTERPRISE FUNDS

Valley Hi Fund – to account for the activities of the Valley Hi nursing home.

911 Fund (Emergency Telephone Services Board Fund) – to account for funds raised through a telephone surcharge tax on each telephone line in the County. The funds are used to operate and equip a 911 telephone dispatch center within the County.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
VALLEY HI FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 9,575,000	\$ 9,575,000	\$ 2,513,802	\$ (7,061,198)	
Property taxes	5,250,000	5,250,000	-	(5,250,000)	
Investment income	100,100	100,100	32,892	(67,208)	
Miscellaneous	<u>7,100</u>	<u>7,100</u>	<u>2,142</u>	<u>(4,958)</u>	
Total Revenues	\$ <u>14,932,200</u>	\$ <u>14,932,200</u>	\$ <u>2,548,836</u>	\$ <u>(12,383,364)</u>	
EXPENDITURES					
Current					
Public health and welfare					
Personnel services	\$ 7,204,827	\$ 7,204,827	\$ 1,534,943	\$ 5,669,884	\$ -
Contractual services	1,934,111	2,036,420	326,862	1,709,558	699,446
Commodities	1,083,035	1,116,119	194,246	921,873	486,089
Capital outlay	10,000	10,000	-	10,000	-
Debt service					
Principal retirement	14,047	14,047	3,472	10,575	10,575
Interest and fiscal charges	1,127	1,127	322	805	805
Depreciation	<u>-</u>	<u>-</u>	<u>120,000</u>	<u>(120,000)</u>	<u>-</u>
Total Expenditures	\$ <u>10,247,147</u>	\$ <u>10,382,540</u>	\$ <u>2,179,845</u>	\$ <u>8,202,695</u>	\$ <u>1,196,915</u>

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
911 FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 1,744,000	\$ 1,744,000	\$ 596,996	\$ (1,147,004)	
Investment income	<u>6,000</u>	<u>6,000</u>	<u>163</u>	<u>(5,837)</u>	
Total Revenues	\$ <u>1,750,000</u>	\$ <u>1,750,000</u>	\$ <u>597,159</u>	\$ <u>(1,152,841)</u>	
EXPENDITURES					
Current					
Public Safety					
Personnel services	\$ 368,265	\$ 368,265	\$ 76,529	\$ 291,736	\$ -
Contractual services	1,733,415	1,819,032	223,555	1,595,477	85,617
Commodities	409,700	471,314	4,201	467,113	61,614
Capital outlay	<u>80,000</u>	<u>182,340</u>	<u>-</u>	<u>182,340</u>	<u>102,340</u>
Total Expenditures	\$ <u>2,591,380</u>	\$ <u>2,840,951</u>	\$ <u>304,285</u>	\$ <u>2,536,666</u>	\$ <u>249,571</u>

INTERNAL SERVICE FUND

Health Insurance Fund – to account for employee medical, dental, and prescription insurance premiums and claims.

County of McHenry, Illinois
COUNTY AUDITOR'S QUARTERLY REPORT - FISCAL YEAR 2013 - 1ST QUARTER
SCHEDULE OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
HEALTH INSURANCE FUND
For the Three Months Ended February 28, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Encumbrances</u>
REVENUES					
Charges for services	\$ 19,193,133	\$ 19,193,133	\$ 3,211,649	\$ (15,981,484)	
Investment income	<u>4,200</u>	<u>4,200</u>	<u>1,717</u>	<u>(2,483)</u>	
Total Revenues	\$ <u><u>19,197,333</u></u>	\$ <u><u>19,197,333</u></u>	\$ <u><u>3,213,366</u></u>	\$ <u><u>(15,983,967)</u></u>	
EXPENDITURES					
Current					
General and administrative					
Personnel services	\$ 66,591	\$ 66,591	\$ 11,078	\$ 55,513	\$ -
Contractual services	19,258,975	19,258,975	4,172,831	15,086,144	-
Commodities	<u>6,625</u>	<u>6,625</u>	<u>303</u>	<u>6,322</u>	-
Total Expenditures	\$ <u><u>19,332,191</u></u>	\$ <u><u>19,332,191</u></u>	\$ <u><u>4,184,212</u></u>	\$ <u><u>15,147,979</u></u>	\$ <u><u>-</u></u>